standards

MDPI

Article

Smart Education for Corporate Sustainability Reporting †

Peter Glavič [1,*], Helena Levičnik [1], Aida Szilagyi [2], Ibon Zugasti [3], Thomas Schönfelder [4], Marek Rosicki [4], Pavel Ruzicka [5] and Veronika Hajná [5]

[1] Faculty of Chemistry and Chemical Engineering, University of Maribor, 2000 Maribor, Slovenia
[2] National Centre for Sustainable Production and Consumption, 300391 Timișoara, Romania; aidaszilagyi@cnpcd.ro
[3] Prospektiker, 20018 Donostia, Spain; i.zugasti@prospektiker.es
[4] Atmoterm SA, 45-031 Opole, Poland
[5] Enviros s.r.o., 101 00 Praha, Czech Republic; pavel.ruzicka@enviros.cz (P.R.); veronika.hajna@enviros.cz (V.H.)
* Correspondence: peter.glavic@um.si; Tel.: +386-41409611

† This article is a revised and expanded version of the Conference papers. This paper is an extended version of our two papers published in Proceedings of IRDO conferences: 1. Glavič, P.; Levičnik, H.; Szilagyi, A.; Schönfelder, T.; Bilikova, J.; Ruzicka, P.; Atin, E.; Zugasti, I. Education for Corporate Sustainability Reporting. In Proceedings of the 18th IRDO International Conference Innovative Sustainable and Socially Responsible Society 2023: Empowering Society, Environment and Economy for Sustainability, Maribor, Slovenia, 8–9 June 2023; Conference Proceedings, 8p, ISBN 978-961-7141-03-0 (HTML). 2. Glavič, P.; Levičnik, H.; Szilagyi, A.; Hajna, V.; Zugasti, I. Smart Course for Corporate Sustainability Reporting. In Proceedings of the 19th IRDO International Conference Innovative Sustainable and Socially Responsible Society 2024: ESG (Environmental, Social, Governance) Aspects in Theory and Practice, Maribor, Slovenia, 12–13 June 2024; Conference Proceedings; 8p, ISBN 978-961-7141-10-8 (HTML).

Abstract: The European Union's Corporate Sustainability Reporting Directive expanded its Non-Financial Reporting Directive requirements to companies with over 250 employees, mandating their sustainability reporting from 2025. This expansion will quadruple the number of companies subject to mandatory reporting, presenting new challenges for their managers and responsible employees. Companies will have to report according to the European Sustainability Reporting Standards. This article addresses gaps in vocational education and training (VET) programs related to sustainability knowledge and reporting. It aims to establish a unified approach for VET teachers and learners across the EU, preparing them for the evolving job market demands. The methodology ADDIE (Analysis/Design/Development/Implementation/Evaluation) was used to develop the curriculum and training. The research began by creating a knowledge repository and a questionnaire, focusing on current reporting practices and job requirements, and continued with preparing materials for the training course. The course encompassed six learning units: (1) European legislation and sustainability standards, (2) sustainability management, (3–5) environmental, social, and corporate dimensions, and (6) sustainability reporting. The initiative included multiplier (dissemination) events, pilot applications, and online course tests. To deliver the course effectively, an interactive e-learning platform was developed; gamification elements and other engaging activities were included to enhance learning outcomes.

Keywords: sustainability; corporate reporting; EU directive; education; e-learning

check for updates

Academic Editor: Gilberto Santos

Received: 11 November 2024
Revised: 12 January 2025
Accepted: 24 January 2025
Published: 6 February 2025

Citation: Glavič, P.; Levičnik, H.; Szilagyi, A.; Zugasti, I.; Schönfelder, T.; Rosicki, M.; Ruzicka, P.; Hajná, V. Smart Education for Corporate Sustainability Reporting. *Standards* **2025**, *5*, 3. https://doi.org/10.3390/standards5010003

Copyright: © 2025 by the authors. Licensee MDPI, Basel, Switzerland. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (https://creativecommons.org/licenses/by/4.0/).

1. Introduction

The Brundtland Commission's definition of sustainable development as "meeting the needs of the present without compromising the ability of future generations to meet their own needs" is general, and does not provide guidance on how to implement action [1].

Subsequently, many concepts have been developed that address corporate sustainability and consider the triple bottom line (people, planet, profit) including corporate sustainability reporting. However, mainstreaming corporate sustainability (e.g., with the circular economy concept) can lead to different results, depending on which targets or indicators of the Sustainable Development Goals (SDGs) the company selects [2].

For this reason, many authors have emphasized the need for an alignment of the different reporting frameworks [3]. Mandatory disclosure of information is usually accompanied by an increase in its credibility and a focus on a wide range of stakeholders, not just shareholders [4]. As a result, companies also tend to disclose more social and environmental information after achieving higher profits initially by adopting sustainability practices [5]. A new need has also emerged for companies to communicate their sustainability in corporate reports in a graphic way with symbols [6]. The next step in corporate sustainability reporting is a paradigm shift from standardized disclosures to an understanding of sustainability—staying within the planet's boundaries [7,8].

The creation of new job profiles with corresponding competencies can effectively support the implementation of sustainability concepts in the value chain [9].

1.1. Corporate Sustainability Reporting

In 2019, the European Commission launched an ambitious initiative "The European Green Deal", EGD [10], as an integral part of the United Nations Agenda 2030 and its SDGs [11]. Reliable, comparable, and verifiable information plays an important part in enabling consumers to make more sustainable decisions and reduces the risk of 'greenwashing'. As a part of the EGD initiatives, companies are required to report against a standard methodology and to assess their impact on the environment. The Non-Financial Reporting Directive, NFRD [12], laid down rules on the disclosure of non-financial information by companies and was transposed fully in all EU Member States (including partners' countries). However, as the reporting obligation only applied to certain types of companies (over 500 employees), the proportion of businesses disclosing non-financial information was low. Moreover, several problems were identified, raising a question mark on the companies' capacity to deliver such reports; various analyses revealed that, in many cases, information was provided at a general level and/or data were incomplete and non-comparable.

In 2022, the EU reached an agreement to replace the NFRD with the Corporate Sustainability Reporting Directive (CSRD) [13], which extends its scope to companies with over 250 employees and certain small- and medium-sized enterprises (SMEs) that will be required to report on non-financial aspects of their business—the first time in 2025 for the financial year 2024 (European Parliament, 2022). During the years 2025–2029 (Figure 1), the number of companies subject to mandatory reporting will thus increase from 11,700 to approximately 50,000. As a result, managers and responsible employees will have to cope with new challenges.

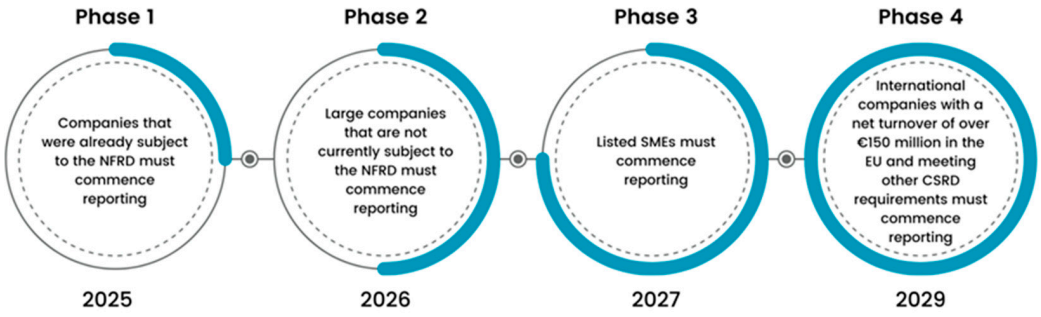


Figure 1. The phased implementation of the EU CSRD regulation based on the previous year's financial data [14].

EU law requires all large companies and all listed companies (except listed micro-enterprises) to disclose information on their risks and opportunities arising from social and environmental issues and disclose the impacts of their activities on people and the environment. This helps investors, civil society organizations, consumers, and other stakeholders in evaluating the sustainability performance of companies as part of their environmental, social, and governance (ESG) assessment. Under the NFRD, large companies must publish information related to (a) environmental matters, (b) social matters and treatment of employees, (c) respect for human rights, (d) anti-corruption and bribery, and (e) diversity on company boards (in terms of age, gender, educational, and professional background). The reporting rules apply to large companies and groups across the EU including listed companies, banks, insurance agencies, and others designated by national authorities as public interest companies.

Guidelines on NFR have been published by the European Commission [15,16] to help large companies disclose environmental and social information. These guidelines are not mandatory, and companies may decide to use international, European, or national guidelines according to their own characteristics or business environment.

The CSRD modernizes and strengthens the rules on the social and environmental information that companies must report. A broader set of companies is now required to report on sustainability—about 50,000 companies in total, corresponding to 75% of their turnover:

1. All large companies (regardless of their capital market orientation) that meet at least two of the following three requirements: 250 or more employees; 50 MEUR (million EUR) in net turnover; and/or 25 MEUR in assets.
2. All listed companies on EU-regulated markets. This also applies to companies not established in the EU, but listed in EU-regulated markets generating a net turnover of 150 MEUR and that have at least one subsidiary or branch in the EU.
3. Small and medium enterprises (SMEs) listed on EU-regulated markets from the financial year 2026. SMEs will have separate, less rigorous standards compared to the ones applied to large companies—they must report in 2027 for the financial year 2026.
4. Micro-enterprises with less than 10 employees or under 20 MEUR are the only ones not covered by the CSRD.

The CSRD does not directly specify fines or penalties for non-compliance by companies subject to the new reporting requirements [17], as each EU Member State defines the fines and penalties according to the current enforcement of annual report auditing and submission. The EU has amended some Directives related to annual financial reporting and auditing, and Member States have followed these specifications. Besides monetary fines, non-compliance with CSRD can have some legal implications (e.g., litigation risks, regulatory scrutiny, operational disruptions), corporate sanctions, and reputational risks.

The new rules will ensure that investors and other stakeholders have access to the information they need to assess the investment risks arising from climate change and other sustainability issues. They will also create a culture of transparency about the impact of companies on people and the environment. Finally, the reporting costs will be reduced for companies from the medium- to long-term by harmonizing the information to be provided.

Companies subject to the CSRD must report according to the European Sustainability Reporting Standards, ESRSs, prepared by the European Financial Reporting Advisory Group, EFRAG [18]. The CSRD also makes it mandatory for companies to have an audit to verify the reported information. In addition, it provides for the digitalization of sustainability information. The rules introduced by the NFRD remain in force until companies apply the new rules of the CSRD.

The EU taxonomy is a classification system, which establishes a list of environmentally sustainable economic activities and could play an important role in helping the EU scale up sustainable investment and implement the EGD. The EU taxonomy would provide companies, investors, and policymakers with appropriate definitions for which the economic activities of companies can be considered environmentally sustainable. In this way, it should create security for investors, protect private investors from greenwashing, help companies become more climate-friendly, mitigate market fragmentation, and help shift investments to where they are most needed. The Taxonomy Regulation establishes six environmental objectives: (1) Climate change mitigation, (2) Adaptation, (3) Sustainable use and protection of water and marine resources, (4) Transition to a circular economy, (5) Pollution prevention and control, and (6) Protection and restoration of biodiversity and ecosystems.

1.2. Education for Sustainable Development

Vocational education and training (VET) deals with the knowledge, skills, and competencies for practical work. VET concentrates on a specific trade, occupation, or vocation for students or employees. It was more frequent at the secondary level, but is becoming increasingly important in tertiary institutions. The EU started to develop VET in 1963 by establishing an Advisory Committee on Vocational Training (ACVT) [19]. The European Center for the Development of Professional Training (Cedefop) was developed in 1975. In 2022, 47% of adults aged 25 to 64 participated in education and training, and 64% of adults participated in informal learning in the EU [20].

In 1980, other OECD countries joined the initiative of developing technical education. The OECD stresses three key areas of VET: (1) Education for the simultaneous digital and green transition, (2) Lifelong learning (LLL), and (3) Skilled teachers and trainers [21]. In its annual 'Education at a Glance' reports, the OECD presents statistical data about VET in member countries, covering access, participation and outcomes, financing, teachers, etc. [22].

In 2020, the European Council recommended that VET be based on sustainable competitiveness, social fairness, and resilience [23]. In the same year, the Osnabrück Declaration was accepted by responsible ministers of the EU Member States, presenting recommendations for actions in the following four directions of VET [24]:

1. Developing quality, inclusiveness, and flexibility;
2. Establishing a culture of lifelong learning;
3. Promoting sustainability in their curricula;
4. Maintaining an international dimension in the EU and other European countries.

Lifelong learning is spreading out to ensure that knowledge, skills, and competencies are available to everyone throughout their entire lives. It is often combined with online teaching, enabling better accessibility with less time and money spent, and with international teaching staff.

Since the pandemic, short education or training courses, often broken down into a series of modules, are usually offered by distance learning and evaluated by micro-credentials. The credentials certify that the learning outcomes of specified duration or volume and good quality have been achieved. These can be combined in larger educational units, or even degrees, which enable people to reach the knowledge, skills, and competencies they need for their personal and professional development.

In 2022, the Council of the European Union (EU) adopted a Recommendation for a European approach to micro-credentials for lifelong learning and employability [25]. The Council Recommendation aims to:

- Enable individuals to acquire, update, and improve their knowledge, skills, and competencies needed for the transitions to the sustainable and digital economy;
- Support the micro-credential providers to maintain the quality, transparency, and flexibility of their learning;
- Foster inclusiveness, access, and equal opportunities, and contribute to the achievement of resilience, social fairness, and prosperity for all, in a context of demographic change and throughout all phases of economic cycles.

The Recommendation supports the development, implementation, and recognition of micro-credentials in different institutions and sectors, and across borders. They are learner-centered and flexible, allowing the learner to choose what, where, and when to study. Standardization is required to ensure quality, transparency, cross-border comparability, recognition, and portability.

The OECD has published a paper on micro-credentials, describing their potential and limitations [26].

1.3. Education for Sustainability Reporting

Educational initiatives play a pivotal role in fostering corporate sustainability reporting, equipping professionals with the necessary skills and knowledge to navigate this complex field. The Erasmus+ project "Smart Education for Corporate Sustainability Reporting" (SECuRe) focuses on developing a vocational course centered on sustainability strategies and related activities, aiming to enhance the participants' understanding of sustainable practices and their implementation in corporate settings. Moreover, the Global Reporting Initiative (GRI) Academy offers a comprehensive training program on impact reporting, allowing individuals to stay abreast of global sustainability trends and reporting standards [27]. These courses often begin by offering a broad overview of sustainability concepts and delve gradually into specific corporate sustainability strategies, enabling participants to grasp the nuances of sustainability reporting in the current business landscape and its future implications.

These courses provide a thorough understanding of essential concepts in corporate sustainability by using case studies and video examples, enriching the learning experience and promoting practical application. Education programs aim to empower learners to become change agents for sustainability, by providing them with the skills needed to drive meaningful transformations within their organizations and beyond [28].

Integrating sustainability education into corporate reporting not only fosters a culture of environmental and social responsibility, but also paves the way for innovation and strategic growth aligned with the SDGs. Many articles and papers underscore the significance of education as a catalyst for sustainable business practices and highlight the need for continuous learning and development in promoting corporate sustainability reporting.

The project aims to fill a gap in VET programs dealing with knowledge in sustainability strategic approach and reporting as well as build up a common approach for VET teachers and learners across the EU to respond to the requirements of the future and flexible job market:

- Developing partnerships amongst educators, businesses, and other stakeholders, aimed at promoting work-based learning in all its forms, supporting VET learners in acquiring and developing skills and key competencies in sustainability reporting, and fostering employability.
- Introducing open education and innovative digital practices, making education available for all, and facilitating new learning methods by developing a new e-learning platform.
- Facilitating the recognition and validation of competencies for the SECuRe Manager job, covering the needs of companies, by the creation of an innovative VET course.

- Implementing/testing during short-term training and demo training the developed learning content and learning materials.

This article will review the preparation, development, and testing of the SECuRe course for CSR by analyzing its strengths and weaknesses, gaps, etc. First, the methods used will be described, followed by the state-of-the-art review in partner countries, based on questionnaire results, the developed course content, pilot application, experimental online training, and testing the course when issuing the ECTS certificate for lifelong learning.

2. Methods

The methodology ADDIE (Analysis/Design/Development/Implementation/Evaluation) [29], an instructional systems design framework for the development of training courses, was used to elaborate the SECuRe course. We applied the following activities in the methodological steps in our output:

- Analysis phase (specify the problems to be solved, find the needs and objectives, actual and desired skills, knowledge, and abilities, and define learning goals).
- Design phase (specification of the learning objectives, elaboration of the course curriculum and structure, delivery methods, instructional strategies).
- Development phase (creation of the content, development of e-learning and communication strategy, testing the learning product outcomes and training materials).
- First evaluation phase (training the trainers, course delivery, communication with learners and their support).
- Implementation phase (evaluation of the design, procedures for training teachers and learners, improving the course curriculum, learning outcomes, method of delivery, and testing procedures, including new software or hardware tools).
- Second evaluation phase (pilot application with demo training), and final assessment using several experimental online trainings.

For assessing the e-learning platform during the demo training, we applied the usability lab methodology [30] in our evaluation as an innovative element. In the literature, usability shows how efficiently users can apply a product, a brochure, an application, a website, a software package, or a video game to achieve their goals. The purpose of the practice is to discover any missed requirements or any kind of development that seems to be intuitive, but ends up confusing inexperienced users.

The theoretical side of the project methodology consisted of a literature search, which is presented in the knowledge repository (KR). This is an online database (with 100 items at the last update) that captures, organizes, and categorizes knowledge-based information systematically. The KR has a user-friendly structure and is included on the website of the project as unrestricted access to establish an active link between the project and the user community.

The practical methodology included the partners' overviews of the situation in their countries regarding the state-of-the-art in the usage of NFRD as well as the preparative activities for the introduction of the CSRD. Information regarding the stakeholders' needs and barriers was collected by at least 15 respondents from each partner country, based on a targeted questionnaire. The developed course was assessed, evaluated, and improved in several consecutive steps: (a) joint staff training and course pilot; (b) five multiplier events, one in each country, (c) intermediate, and (d) final tests of the course in each partner country.

3. Results

The project results include: (1) a knowledge repository, (2) development of the VET course for holistic, strategic, and sustainable performance, (3) development of the project web page including an alternative e-learning platform for the course, (4) pilot application of

the course, (5) experimental online training, and (6) lifelong learning with ECTS certificate experience. All courses were given for free. The costs were included in the two project budgets with some additional financing from the partners' institutions.

The project target group included VET providers, environmental associations, local authorities, job finding/creation associations, employee agencies and associations, VET learners/students in the environment, engineering, manufacturing, process, and technology, or business management programs, professionals from industry, financial, and public institutions interested in enriching their interdisciplinary skills and knowledge in the field of sustainability, and, in particular, CSR and SDG reporting.

The project web page (https://platform.csr-secure.eu/) (accessed on 12 July 2024) includes an interactive e-learning platform for the course from which users can access the knowledge repository and course material used for training for free. Offering learning material online is essential to reach a broad target group and to introduce future-oriented ideas, concepts, and skill sets to the market. The possibility of following daily activities remotely is of high importance. At the same time, the platform serves as a network of internal users, enabling course participants to communicate and learn from the ideas, skill sets, and experiences of others enrolled in the course. By engaging in a shared task, the course participants gain the opportunity to learn a variety of skills that are essential to managers such as group analysis and collaborative team building. The platform is available in English and five languages of the partner countries, allowing for a broad application in the companies. The database includes the name of the source, a short description, and a link to the document, and is an open source available free of charge on the project online platform in all project languages.

The knowledge repository (https://csr-secure.eu/knowledge/), (accessed on 12 July 2024) helps learners to connect with information and expertise globally via online searchable libraries by providing a central location to collect, contribute, and share digital learning resources for use. It includes scientific research, webpages, case studies, and databases. The KR is available in English and five partner languages (Czech, Polish, Romanian, Slovenian, and Spanish). The search can be filtered by the year of publication (2004–2024), by access type (free, payable), by 14 resource types (e.g., article, book, legislation, standard, video, regular course or training, tool, best practice or case study, web site), or by 39 keywords (e.g., circular economy, climate change, corporate sustainability, disclosures, ESG, EU taxonomy, GHG protocol, GRI, SDG, social responsibility, sustainability reporting). ESRSs as presented by EFRAG were also included in the platform.

3.1. State-of-the-Art Review

The research aimed to understand the state of knowledge in companies, their needs, and the main barriers. The user analysis (from the project application) focused on:

- Defining and characterizing the target groups;
- Validating the content of the SECuRe course program to be developed;
- Providing important information regarding the relevant gaps to be addressed;
- Exploring the level of existing knowledge;
- Perceiving the potential learners' needs and expectations;
- Finding the desired outcomes and expectations of the proposed high-quality program.

A questionnaire with 37 open and closed questions was sent to stakeholders in each partner country. Seventy-seven of them responded. Thirty companies were large and obliged to report non-financial data (NFR); 31 were SMEs that did not prepare their NFR. Online questionnaires were sent to responsible managers in partner countries: heads of departments, chairpersons, board members and directors, corporate environmental managers, CSR managers, engineers, specialists from financial institutions, environmental

and resource planning agents, etc. Most of the responders were managers or experts on sustainability issues from large companies and SMEs.

The answers from partner countries indicated that most large companies were publishing annual NFR information, either nationally, or as a member of an international group. A total of 43% of companies were not required to report non-financial data, and 55% of them did not have a person responsible for sustainability reporting. The most important constraints in corporate sustainability reporting were lacking knowledge (30%) and lack of data (25%).

These trends were derived from a structured questionnaire distributed to 77 participants, representing both large corporations and SMEs. The following trends in environmental, social, and governance (ESG) reporting were obtained from responses to the questionnaire:

- The reporting companies had a clear preference for communicating ESG information via a separate report, rather than including these data in their annual financial reports.
- The responses indicated that the environmental dimension and sustainability management were the most frequently reported issues, while the social and governance dimensions were reported less frequently.
- 30% of the respondents answered that they were using ISO standards (series 9000 [31], 14000 [32], 26000 [33], 51000 [34]), but only 29% of them were using CSR standards or NFR; 48% of them had a sustainability target.
- There was a growing interest in using recognized reporting standards like the GRI (14%) or others (10%); 52% of the companies were not familiar with the European CSR guidelines.
- Companies listed customers as the most important stakeholders, followed by the company owners, investors, or banks.
- Only in a few reports was an opinion issued by an independent verifier. In most cases, the opinion was of limited assurance and related to a narrow set of indicators.
- Concerns about climate change were increasing at the local level, with targets for reducing greenhouse gas (GHG) emissions. However, only a few companies were reporting at the local level on the risks associated with climate change.

The responses showed that companies were following the Task Force on Climate-related Financial Disclosure (TCFD) increasingly by accepting their recommendations [30]:

1. Companies disclosed climate-related information increasingly in their filings.
2. Preparers and users of disclosure viewed climate-related issues increasingly as mainstream business and investment considerations.
3. The number of companies implementing the recommendations has grown, and the types of information disclosed are being further developed.
4. Disclosures are becoming more complete, and there is more appropriate pricing for climate-related issues.

A total of 55% of the respondents were interested in learning how to write sustainability reports, and 52% of them wished to attend the SECuRe course. The most interesting topics for them were sustainability management (62%), environmental dimension (47%), digitalization (40%), social dimension (38%), corporate governance (36%), stakeholder engagement (32%), and materiality analysis (30%).

3.2. Training Course Contents

The course addresses the area of VET, and combines an academic perspective with hands-on practical work, giving the participants the knowledge, skills, and experience they need to develop a career in sustainability, and, specifically, in being able to develop sustainable management and reporting services. Multiplier events were organized to

disseminate the early project results and receive suggestions for course improvements. The training content was designed to allow the participants to develop clear alternatives for professional organizations to secure a sustainable future in economic, environmental, and social terms.

Six learning units (LUs, modules) were developed. Each one starts with a job profile and expected learning outcomes—knowledge, skills, and competencies. The learning outcomes were structured by the standards outlined in the European Qualifications Framework, EQF, and the European credit system for VET, ECVET [35]. The learning units (LUs) had a total value of 5 ECTS (European Credit Transfer and Accumulation System) with a duration of 25 h (hours) each. The text of all the LUs, together with the general introduction, embraced 357 pages; the LU presentations amounted to 189 PowerPoints.

The six main topics of the course (modules) include:

(1) *European and international legislation and sustainability standards* (introducing key elements of the EU Directive and global regulations, and the most important European and world standards for the sustainability reporting of companies and financial market participants). Corporate sustainability reporting is the process by which companies communicate their ESG performance, and it is becoming increasingly important. Reporting involves disclosing information about a company's activities related to sustainability, reducing greenwashing, and increasing transparency. Reports often include information about the company's sustainability goals, strategies, performance indicators, and how the company manages ESG risks and opportunities. Reporting on sustainability can help companies identify areas for improvement, enhance their reputation, and attract socially responsible investors and customers.

(2) *Sustainability management* (characteristics, sustainability as strategy, business models for sustainability). Sustainability and environmental protection are already at the foreground of world economic and political debate, after spending decades on the periphery of public and corporate concerns. The capability to complete sustainability is increasingly regarded as a sign of a well-managed organization. As the private sector shifts toward more sustainable practices, humankind is getting closer to reaching a critical mass that can have a significant impact on the global economy. Sustainability management can also be defined as economic production and consumption, which reduces the environmental impact while increasing resource conservation and reuse.

(3) *Environmental dimension* (use of resources, pollution, climate change). Companies are expected to provide detailed information on their environmental policies, strategies, targets, and performance as well as any risks and opportunities related to environmental issues. This LU introduces basic knowledge regarding natural capital and its actual status, how to manage natural resources and biodiversity, and why it is important; what are the key elements of climate change, the businesses' risks and opportunities about climate change, and how businesses can assess their GHG emissions and plan for climate change mitigation and adaptation. Furthermore, the overall business impact on the environment is presented as well as how to measure it by using specific indicators. Finally, the unit presents the key requirements of environmental reporting and how to assess the overall environmental performance of the business.

(4) *Social dimension* (diversity and equality, consumer protection, human rights). Human rights, cultural, and other fundamental rights and freedoms make up a substantial part of the SDGs, the European Social Charter, and EU sustainability legislation. Business enterprises can impact the human rights of their employees, consumers, and communities profoundly wherever they operate. These impacts may be positive, such as increasing access to employment or improving public services, or negative,

such as polluting the environment, underpaying workers, gender, racial, or social discrimination, or forcibly evicting communities.

(5) *Corporate governance dimension* (management structure, stakeholder relations). This refers to the relations between the company's management, its board, shareholders, and broader stakeholders, how the company's goals are achieved, the structure of its bodies, and the guiding principles (internal policies) directing all its operations—from compensation, risk management, and employee treatment to financial results, reporting, and dealing with the impacts on climate, environment, human rights, etc. Corporate governance that calls for upstanding and transparent company behavior leads a company to ethical decisions that benefit all of its stakeholders.

(6) *Sustainability reporting* (importance and benefits, legislative aspects, standards, tools, and indicators of sustainable reporting). Standardization and digitization help to ensure that data are accurate, consistent, and reliable. Standardization establishes a common set of rules and guidelines for collecting, storing, and reporting data, while digitization helps to improve the efficiency and effectiveness of data management by converting the data from a physical to digital form. The approach to reporting can be centralized or distributed.

Some teaching and learning aids are available online in the KR at the SECuRe Platform with open and free access. Two user guides are also available on the platform—one for students and another for teachers. Two videos introduce the course, the first one on the course contents, and the second on the organization of the learning and certifications. A forum is available for discussions, and a list of the abbreviations used is also within reach.

3.3. Pilot Application

The objective of this action was to assess the resources created during the development of the course (knowledge repository, curriculum content and training materials, and the e-learning platform). The feedback from participants closed the loop, facilitating further refinement of the products developed under the project. To test the developed VET course, demo training was carried out in the five partner countries.

Face-to-face teaching activities encompassed the content, case studies, and exercises. To test the course content, the following steps were applied: formative evaluation was used to modify the teaching and learning activities, improve student attainment, and involve qualitative feedback for both the learners and teachers. They focused on the details of content and performance and were based on a small group evaluation. The usability lab methodology was applied to test the e-learning platform during the demo training.

A good balance of participants between teachers, professionals from companies, managers, and consultants was reached in all countries. The number of participants was as follows: Czech Republic 22, Poland 18, Romania 23, Slovenia 20, and Spain 20—altogether 103.

At the end of the day, the participants were asked to provide feedback regarding the pilot course. Participants from all partner countries provided feedback on the following topics: evaluations of the knowledge hub, the course structure and content, the online platform usability, and evaluation of the training quality and procedure. The results were also presented and discussed at an international conference [36].

The evaluation of the course across multiple countries highlighted a range of perspectives and feedback. The participants in the *Czech Republic* expressed concerns about the practical challenges in ESG implementation and reporting as well as the need for a more comprehensive coverage of broad ESG topics. Despite this, they appreciated the opportunity to learn about ESG, especially given the lack of available materials on the subject. In *Slovenia*, the course received praise for its preparation and quality content, with suggestions for enhancements such as including a life cycle assessment (LCA) analysis

and providing practical examples. The feedback from *Spain* was generally positive, emphasizing the course's comprehensive and practical approach to sustainable management. In *Romania*, the participants appreciated the course structure but criticized the online platform's functionality. Suggestions across all evaluations included the need for more practical examples, improvements in platform usability, and offering focused courses on specific topics. In *Poland*, the participants suggested that the KR should be updated because of the progress of the ESG system and new legislation. The visual side of the platform could be more user-friendly and more attractive, and that more case studies in the training materials would be of additional value. The structure of the course was user-friendly, and the course was well-arranged and prepared properly. *Overall*, while there were areas for improvement, the participants expressed interest in completing the course and participating in future related events.

Common themes across all of the evaluations included the desire for more practical examples and improvements in online platform usability. Despite some critiques, the course was generally well received, with the participants expressing interest in completing it.

The feedback collected from the participants during the pilot courses facilitated further refinement of the learning products developed under the project. Some changes were also made to the course content.

3.4. Methods of Evaluation

The methods of evaluation consisted of:

- *Partial evaluation*, which included interactive tests that could be accessed in the platform: (1) two interactive exercises per module for fixing theoretical knowledge, and (2) one practical homework per module, delivered in a digital hub indicated by the trainer. Partial evaluation was graded on a scale of 1–10, depending on the quality, clarity, and relevance of the projects provided by the student.
- *The final assessment* was submitted separately for theoretical and practical training in the e-learning platform. In the theoretical part, the learner must answer 12 multiple-choice questions in total, two per module; the questions are selected randomly from the e-learning platform's question bank. In the practical part, 11 homework assignments must be conducted online. The answers are graded automatically by the review/assessment tool by assigning points 1–10 (1–5 points are unsatisfactory, 6—satisfactory, 7—good, 8—very good, 9—superior, and 10—outstanding). A total of 60% of the total score/grade came from multiple-choice questions in the final evaluation, the passing score being $\geq$70%, and 40% from the evaluation of homework assignments in practical preparation throughout the SECuRe course.

The pilot training and online platform *evaluation* questionnaire first asked for their nationality and job activity. The evaluation of the KR was as follows: user-friendliness, relevance, number and variety of sources, and likeliness of implementation. Evaluation of the course structure and content included the relevance of the LUs, personal impressions, suggestions, and remarks.

The online platform generates the official PDF Certificate of Attendance, SECuRe Manager Certificate, and Transcript of Records automatically on the e-learning platform in the learner folder (Table 1). The SECuRe Manager Certificate has a unique certification code that can be used for the certification process. The quality, clarity, and relevance of the SECuRe course were estimated by the participants using a feedback questionnaire after the course—the questionnaire must be submitted before the e-learning platform automatically generates a certificate.

Table 1. Learner's portfolio.

Learner's Portfolio	Path to Be Obtained
Europass CV	Provided by the learner
Certificate of Attendance	Passing the theoretical preparation
SECuRe Manager Certificate	Passing the practical preparation and final assessment and feedback questionnaire
Transcript of Records	Passing the practical preparation and final assessment and feedback questionnaire

The questionnaire evaluated the course content: LU topic selection, usefulness, and effectiveness of the presentations, gamification influence on knowledge, sufficiency, and effectiveness of the case studies used, the usability of the online learning platform, its structure and navigation, visual design, gamification process, platform layout, registration, evaluation process, and instructions on how to use the platform.

3.5. Experimental Online Training

The objectives of the online course were to carry out a final test of the SECuRe e-learning, evaluate the learning activities, assess the learners' progress, the quality and effectiveness of the course, and collect feedback to improve future learning activities and content.

A standard methodology for e-learning course development was followed, conducted by all partners in their countries:

- Pre-course learning activity—two introductory videos were prepared and are available on the platform, explaining to the participants what the course is about, how it is structured, how to navigate the platform, and the requirements for completing it.
- Cycle of learning events—the course consists of a series of learning activities that are scheduled every week. However, the students are free to go through the LUs according to their pace and preferences. The learning activities include self-study as well as a range of individual and collaborative activities such as readings, self-study of different types of content, simple learning resources (documents and presentations), video and audio content, interactive exercises, and individual assignments. Each LU ends with a test—getting more than 70% of the answers right enabled the students to proceed to the next LU.
- Final assessment—the assessment consists of a set of questions (assessment tests). The pass rate for the course is also 70%. A Certificate of Achievement is issued to successful students.
- Evaluation survey—the participants were asked to fill in the evaluation survey, which provides course designers and facilitators with feedback from the participants.

The course is structured into six training modules, each with activities or games (crossword puzzles, true or false questions, pair games, ...) where each student can test and evaluate the acquisition of knowledge. At the end of the course, and to obtain a certificate, the students had to complete a questionnaire for each module and answer at least a minimum number of questions. Until 31 July 2024, 333 people registered on the platform, of whom 98 completed the course and 54 were still completing it; the remaining 181 users have not started the course tests yet.

The overall success rate of those participants who had completed the course (certification quizzes) was 97.5%, with a range from 93.7% for LU3 to 99.8% for LU6. Using an online questionnaire, the collected feedback from 36 graduates indicates that the overall evaluation of the course was very positive—100% of the responding participants would

recommend the course, they rated the course as very good. Figure 2 shows the statistics of the 24 feedback questionnaires including the breakdown by country of origin of the participants and the evaluation of the platform in terms of content and design.

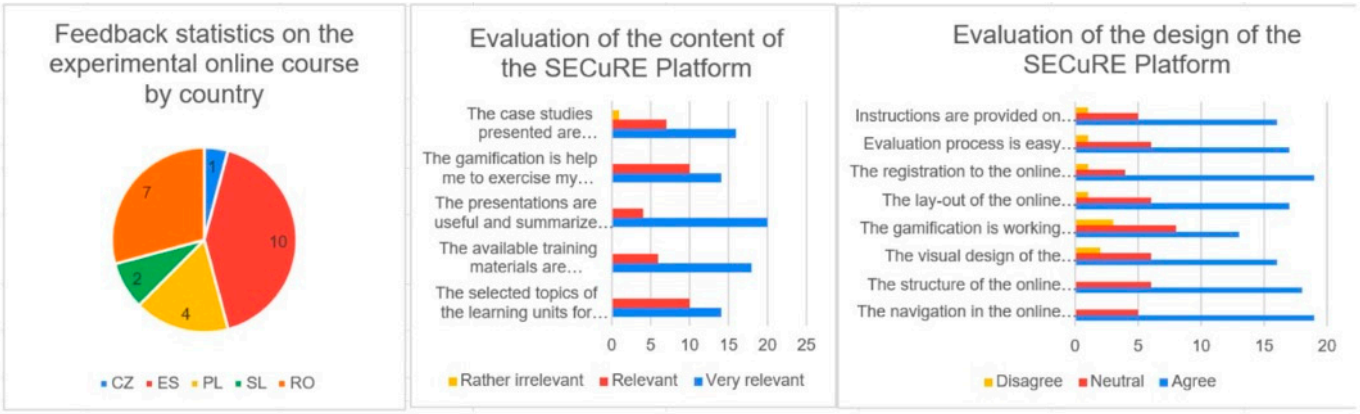


Figure 2. Evaluation statistics of experimental online training and feedback of learners.

The 36 evaluators were mainly environmental or sustainability consultants (41.7%), professionals from public or private companies (25.0%), managers (8.3%), and professors or VET teachers (5.6%). The quality of the course was rated as very good by 33 out of 36 evaluators, as good by three, and as fair by one of them. LU6, Sustainability reporting (25/36), and LU3, Environmental dimension (24/36), were evaluated as the most relevant, followed by LU5, Corporate governance dimension (20/36), and LU4, Social dimension (18/36).

The final course content and results of testing were presented and discussed at an international conference [37].

3.6. Learning Approach with ECTS Certificates for Lifelong Learning and Employability

Finally, the EU Recommendation was applied to support the development, implementation, and recognition of micro-credentials across institutions, businesses, sectors, and borders [38]. The Slovenian National Program on the Recovery and Resilience Plan (the RRP), financed by the EU, was used to test the course and fill the gap between people's formal education and training, and the needs of a fast-changing society and labor market [24]. The online course had free access and was not carried out in the other partner countries.

In addition to the normal tests described in Section 3.4, the students had to prepare seminar work dealing with the sustainability report of a chosen company. The choice of company was agreed between the student and the teacher and included a comparison between the topics and key performance indicators of the company's sustainability report and the suggestions presented in the LUs of the SECuRe course. The students prepared an outline of the suggested work, presented its draft in class, discussed it with their teacher and colleagues, and wrote the seminar report. Besides the PowerPoint presentation and seminar work, they had to prepare a written report on the homework duties required in the SECuRe LUs.

The participants had three possible choices during the course: (a) they could just acknowledge themselves with the contents, (b) they could study the content, take the tests and receive a Certificate of Completion, or (c) they took the tests, did the homework, and delivered a seminar work to obtain a Professional Certificate with ECTS units from the University of Maribor. The course started with 52 participants but decreased gradually during the five online meetings to 40. In their application, 37 expressed a desire to take the tests, and 18 of them planned to obtain the Certificate with ECTS units. Thirty participants finished the tests, and nine of them fulfilled the requirement for the Certificate and received

the ECTS Certificate; the Certificate included the Identifications of the University and the learner, the title, and the date of the course, the workload in ECTS, and the mark obtained. The micro-credentials could not be issued as the course has not been certified by the University of Maribor; however, they will be available when the RRP project is completed.

4. Discussion

The SECuRe project started in May 2022 and finished (after two months of prolongation) at the end of June 2024. The period was well-matched with the EU Commission, which published the CSRD in December 2022 [39]. It coincided well with the adoption of the ESRS in July 2023, and their publication in a consolidated version in December 2023 [40]. In May 2024, EFRAG published guidance on the interoperability of ESRS and IFRS (the International Sustainability Standards Board) for companies that wished to comply with both standards [41]. According to our research, most European companies are using the GRI framework at present; cooperation between EFRAG and GRI exists, and a high degree of interoperability has been achieved between the ESRS and the widely used GRI standards [42]. In August 2024, a draft of frequently asked questions on the implementation of the EU CSRD was also published by the European Commission [43]. These coincidences helped the team prepare a well-structured and updated course and attractive LUs. Each LU is presented on the SECuRe portal in text (350 pages for the six LUs) and in the PowerPoint presentations. The course, with gaming and the quizzes with training evaluations, are available on the SECuRe platform free of charge.

Interest in the course was very high. This corresponded to the growth of voluntary GRI sustainability reporting: starting with 11 reports in 1999, reaching 2638 in 2010, 4412 in 2015, and 9980 in 2021 [44]. In 2022, 96% of the G250 companies (the world's largest 250 companies by revenue) and 79% of the N100 companies (a worldwide sample of 4 900 companies comprising the top 100 companies by revenue in each of the 49 countries) reported their sustainability data—a huge increase from 1999, when 35% of the G250 and just 24% of the N100 companies reported them [45].

EU Member States are obliged to transpose the requirements of the CSRD into national laws by the prescribed time limits, then the European Commission verifies the completeness and correctness of the transposition. The National Transposition Acts are published on the EUR-Lex webpage [46].

5. Conclusions and Suggestions for Further Research

Future enhancements could involve expanding coverage to include broader sustainability aspects and incorporating practical examples for improved course effectiveness. Additionally, targeted marketing strategies could help increase the visibility and participation in the program.

While the SECuRe course has made significant strides in advancing sustainability education, several areas require further attention. Key gaps identified include the limited emphasis on practical examples and case studies, which could enhance real-world applicability. Moreover, the feedback indicated a need for broader coverage of sustainability topics such as leadership in sustainable development and concepts of regenerative economy. Additionally, the usability of the online platform, while functional, could benefit from user-centric enhancements to improve navigation and engagement. Future iterations of the course should prioritize these areas to address the evolving demands of sustainability reporting and education better.

Challenges in platform usability, as identified in the feedback, stemmed primarily from a lack of user-centered design features. To address this, future platform iterations should include intuitive navigation, enhanced visual appeal, and accessibility features to cater to diverse user groups. Comparative insights from the literature on usability testing methodologies, such as the usability lab approach, could guide improvements in user experience.

Explicitly, this manuscript contributes to:

- Policy: Aligning vocational education with the CSRD requirements, providing a blueprint for sustainability reporting education.
- Practice: Enhancing the usability of e-learning platforms to improve learner engagement and outcomes.

Corporations with their shareholders and companies with their owners are introducing and increasing sustainability approaches in their everyday lives worldwide. This began by using ISO standards: the ISO 9000 series on Quality Management Principles in 1987, ISO 14000 on Environmental Management Systems (EMS) in 1996, ISO 26000 on Social Responsibility in 2010, ISO 50001 on Energy Management Systems in 2011, and in 2018, the ISO 45001 on Health and Safety [47], which builds on international standards in this area, e.g., on OHSAS 18000 (Occupational Health and Safety Assessment Series). The timeline corresponds to the first appearance of the ISO standard [48].

ESG (the term ESG was first used by the UN Global Compact, but the concept is older) reporting began in 2004. In 1999, the first GRI standards began to evolve and became mandatory in some parts of the world. In 2002, the CDP (formerly the Carbon Disclosure Project) was developed, and, by now, spread environmental disclosure to more than 23,000 companies globally, while the GRI was used by 10,000. EFRAG and ISSB (the International Sustainability Standards Board) started to create the ESRSs and IFRS Sustainability Disclosure Standards in 2023, respectively. To use any standards efficiently, employees need modern courses and good teachers.

This research contributed to the education and training of professionals in sustainability practices, preparing them to navigate complex challenges within corporate sustainability settings. By enhancing the understanding and skills related to sustainability reporting, the project empowers individuals to drive meaningful transformations toward more responsible business practices. The SECuRe project responded to evolving job market demands by equipping professionals with essential skills in sustainability reporting. This has economic implications, as companies strive to comply with the sustainability directives and standards. Enhanced reporting capabilities can lead to improved corporate governance, risk management, and strategic decision-making. Furthermore, the project aligns with broader economic initiatives, such as the European Green Deal, which aims to transition toward a more sustainable and resource-efficient economy. Sustainable practices address environmental challenges such as climate change, resource depletion, and biodiversity loss. By educating professionals on sustainability management and reporting, the SECuRe project contributes to mitigating the environmental impacts associated with corporate activities. Increased awareness and adoption of sustainability practices can drive reductions in carbon emissions, resource consumption, and, overall, the environmental footprint.

By aligning with the CSRD and the ESRSs, the SECuRe project ensures relevance and compliance with regulatory frameworks. This integration adds significant value by preparing professionals to navigate and implement these directives effectively within corporate contexts.

While the project has made significant strides in sustainability education and reporting, several limitations and avenues exist for further research. The participants highlighted the need for broader coverage of the sustainability aspects beyond reporting such as sustainable development leadership and regenerative economy concepts. The feedback suggested a preference for including more practical examples and case studies in the course. Further research could focus on developing additional practical resources and real-world applications to enhance the effectiveness of the course. The challenges related to marketing and awareness were noted. Further research could explore strategies for increasing the program's visibility and attracting participation from a broader audience including SMEs and educational institutions.

The project has successfully developed a comprehensive vocational course on sustainability reporting that aligns with the EU Directives and standards. Utilizing the ADDIE methodology and an innovative e-learning platform, the project is equipping professionals with the necessary skills and knowledge to navigate sustainability challenges within corporate settings. The research findings indicate strong positive feedback and effectiveness, with suggestions for further development to broaden the course content and enhance market awareness. The SECuRe project represents a significant contribution to sustainability education and has the potential to drive meaningful changes toward more sustainable and responsible business practices.

The ADDIE methodology served as a foundational framework for course development, providing structure and clarity. However, cross-referencing with existing studies that apply ADDIE to vocational training contexts, particularly in sustainability reporting, can further enhance its applicability and effectiveness in future iterations.

The CSRD only considers corporations and companies. What about other fields of human endeavor? Or political units and associations (local communities, cities, regions, states), social organizations (covering health care, education, and learning, social care, army, police, courts, etc.), non-governmental organizations, all social units with more than 250 employees or members? Universities and hospitals shall take the lead. The United Nations, USA, and the EU with state governments shall prepare Directives for their sustainability reporting.

Author Contributions: Conceptualization, T.S. and P.G.; methodology, T.S.; software, T.S.; validation, A.S., I.Z. and P.R.; formal analysis, A.S. and H.L.; investigation, P.G., H.L., A.S., I.Z. and P.R.; resources, I.Z.; data curation, T.S.; writing—original draft preparation, P.G.; writing—review and editing, P.G.; visualization, V.H.; supervision, P.G.; project administration, M.R.; funding acquisition, T.S. All authors have read and agreed to the published version of the manuscript.

Funding: This research was funded by the EU's ERASMUS+ funding program, Cooperation Partnership in vocational education and training, grant number 2021-2-PLO1-KA220-VET-000050377, project title: Smart Education for Corporate Sustainability Reporting.

Institutional Review Board Statement: Not applicable.

Informed Consent Statement: Not applicable.

Data Availability Statement: Course and Knowledge Repository contents are available inline: https://platform.csr-secure.eu/ (accessed on 23 January 2025).

Acknowledgments: The authors acknowledge the support given by Eugenia Atin (Prospektiker); Jarmila Bilikova, Vendula Hemzalová and Jiří Jeřábek (Enviros); Vesna Dragojlović (University of Maribor); and Aneta Lochno (Atmoterm).

Conflicts of Interest: Author Ibon Zugasti was employed by the company Prospektiker. Authors Thomas Schönfelder and Marek Rosicki were employed by the company Atmoterm SA. Authors Pavel Ruzicka and Veronika Hajná were employed by the company Enviros s.r.o. The remaining authors

declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

References

1. Baumgartner, R.J.; Rauter, R. Strategic perspectives of corporate sustainability management to develop a sustainable organization. *J. Clean. Prod.* **2017**, *140*, 81–92. [CrossRef]
2. Opferkuch, K.; Caeiro, S.; Salomone, R.; Ramos, T.B. Circular economy disclosure in corporate sustainability reports: The case of European companies in sustainability rankings. *Sustain. Prod. Consum.* **2022**, *32*, 436–456. [CrossRef]
3. Kücükgül, E.; Cerin, P.; Liu, Y. Enhancing the value of corporate sustainability: An approach for aligning multiple SDGs guides on reporting. *J. Clean. Prod.* **2022**, *333*, 130005. [CrossRef]
4. Ioannou, I.; Serafeim, G. *The Consequences of Mandatory Corporate Sustainability Reporting*; Harvard Business School Research Working Paper; Harvard Business School: Boston, MA, USA, 2017; No. 11–100; Available online: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3122406 (accessed on 23 January 2025).
5. Madaleno, M.; Vieira, E. Corporate performance and sustainability: Evidence from listed firms in Portugal and Spain. *Energy Rep.* **2020**, *6*, 141–147. [CrossRef]
6. Bovea, M.D.; Belis, V.P.; Adell, L.T.; Forés, V.I. How do organizations graphically communicate their sustainability? An exploratory analysis based on corporate reports. *Sustain. Prod. Consum.* **2021**, *28*, 300–314. [CrossRef]
7. Share, H.A.; Hussainey, K. Sustainability reporting beyond the business case and its impact on sustainability performance: UK evidence. *J. Environ. Manag.* **2022**, *311*, 114883.
8. Erlandsson, J.; Bergmark, P.; Höjer, M. Establishing the planetary boundaries framework in the sustainability reporting of ICT companies—A proposal for proxy indicators. *J. Environ. Manag.* **2023**, *311*, 2023329. [CrossRef] [PubMed]
9. Walińska, E.; Dobroszek, J. The Functional Controller for Sustainable and Value Chain Management: Fashion or Need? A Sample of Job Advertisements in the COVID-19 Period. *Sustainability* **2021**, *13*, 7139. [CrossRef]
10. European Commission. The European Green Deal (EGD), Communication from the Commission, COM(2019) 640 Final. Available online: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52019DC0640 (accessed on 12 July 2024).
11. United Nations. Transforming Our World: The 2030 Agenda for Sustainable Development. Available online: https://sdgs.un.org/2030agenda (accessed on 12 July 2024).
12. The European Parliament and the Council. DIRECTIVE 2014/95/EU OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 22 October 2014 amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups Text with EEA relevance. *Off. J. Eur. Union* **2014**, *330*, 1–9.
13. Posthuma, J. IDRN. Transparency in Action: The Corporate Sustainability Reporting Directive Explained. Available online: https://idrn.eu/transparency-in-action-the-corporate-sustainability-reporting-directive-explained/ (accessed on 12 July 2024).
14. European Commission. Guidelines on non-financial reporting. *Off. J. Eur. Union* **2017**, *C 215*, 1–20.
15. European Commission. Guidelines on non-financial reporting: Supplement on reporting climate-related information. *Off. J. Eur. Union* **2019**, *C 209*, 1–30.
16. Russel, B. CSRD Fines & Penalties for Non-Compliance, CoreFiling. 2024. Available online: https://www.corefiling.com/2024/08/19/csrd-fines/ (accessed on 31 December 2024).
17. EFRAG. ESRS Workstreams. Available online: https://www.efrag.org/en/sustainability-reporting/esrs-workstreams (accessed on 9 August 2024).
18. European Commission. Vocational Education and Training (VET). Available online: https://employment-social-affairs.ec.europa.eu/policies-and-activities/skills-and-qualifications/skills-jobs/vocational-education-and-training-vet_en (accessed on 29 December 2024).
19. Eurostat, Statistics Explained. Glossary: Vocational Education and Training (VET). Available online: https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Glossary:Vocational_education_and_training_(VET) (accessed on 29 December 2024).
20. OECD. Vocational Education and Training (VET). Available online: https://www.oecd.org/en/topics/vocational-education-and-training-vet.html (accessed on 29 December 2024).
21. OECD. Education at a Glance 2024, OECD Indicators. Available online: https://www.oecd.org/en/publications/building-future-ready-vocational-education-and-training-systems_28551a79-en.html (accessed on 29 December 2024).
22. European Council. Recommendation on vocational education and training (VET) for sustainable competitiveness, social fairness and resilience. *Off. J. Eur. Union* **2020**, *C 417*, 01.
23. EU2020.de. Osnabrück Declaration on Vocational Education and Training as an Enabler of Recovery and Just Transitions to Digital and Green Economies. Available online: https://www.cedefop.europa.eu/files/osnabrueck_declaration_eu2020.pdf (accessed on 29 December 2024).

24. EU Council recommendation on a European approach to micro-credentials for lifelong learning and employability. *Off. J. Eur. Union* **2022**, *C 243/02*, 10–25.
25. OECD Education Policy Perspectives. *Micro-Credentials for Lifelong Learning and Employability: Uses and Possibilities*; OECD: Paris, France, 2023; Volume 66.
26. GRI—Global Reporting Initiative, GRI Academy. Available online: https://www.globalreporting.org/reporting-support/gri-academy/ (accessed on 9 August 2024).
27. UN DESA (United Nations, Department of Economic and Social Affairs). SDG Actions Platform. Available online: https://sdgs.un.org/partnerships (accessed on 12 July 2024).
28. Educational Technology. ADDIE Model: Instructional Design. Available online: https://educationaltechnology.net/the-addie-model-instructional-design/ (accessed on 9 August 2024).
29. QuestionPro. Usability Lab: What Is It, When, and How It Is Used. Available online: https://www.questionpro.com/blog/usability-lab/#How_to_Set_Up_a_Usability_Lab (accessed on 9 August 2024).
30. TCFD. Task Force on Climate-related Financial Disclosures. Available online: https://www.fsb-tcfd.org/ (accessed on 18 July 2024).
31. *ISO 9000*; Quality Management Principles. International Organization for Standardization: Geneva, Switzerland, 2015. ISBN 978-92-67-10650-2.
32. ISO 14000 Family, Environmental Management 2015–2024. Available online: https://www.iso.org/committee/54818/x/catalogue/p/1/u/0/w/0/d/0 (accessed on 23 January 2025).
33. ASQ/ANSI. ISO 26000: Guidance on Social Responsibility. 2010. Available online: https://asq.org/quality-press/display-item?item=T866E (accessed on 23 January 2025).
34. National Quality Assurance (NQA). Introducing the ISO 50001 Family of Standards. 2018. Available online: https://www.nqa.com/en-us/resources/blog/april-2015/introducing-the-iso-50001-family-of-standards (accessed on 23 January 2025).
35. ECVET. Cedefop, European Credit System for Vocational Education and Training. 2009. Available online: https://www.cedefop.europa.eu/en/projects/european-credit-system-vocational-education-and-training-ecvet (accessed on 21 July 2024).
36. Glavič, P.; Levičnik, H.; Szilagyi, A.; Schönfelder, T.; Bilikova, J.; Ruzicka, P.; Atin, E.; Zugasti, I. Education for Corporate Sustainability Reporting. In Proceedings of the 18th IRDO International Conference Innovative Sustainable and Socially Responsible Society 2023: Empowering Society, Environment and Economy for Sustainability, Maribor, Slovenia, 8–9 June 2023; Conference Proceedings; p. 8, ISBN 978-961-7141-03-0.
37. Glavič, P.; Levičnik, H.; Szilagyi, A.; Hajna, V.; Zugasti, I. Smart Course for Corporate Sustainability Reporting. In Proceedings of the 19th IRDO International Conference Innovative Sustainable and Socially Responsible Society 2024: ESG (environmental, social, governance) aspects in theory and practice, Maribor, Slovenia, 12–13 June 2024; Conference Proceedings; p. 8, ISBN 978-961-7141-10-8.
38. Tekavc, J.; Presker, B. Pilot Projects of The University of Maribor for A Green and Resilient Transition to Society 5.0. *J. Sust. Persp.* **2023**, 386–389. [CrossRef]
39. European Parliament and the Council of the EU. Corporate Sustainability Reporting Directive (CSRD). *Off. J. Eur. Union* **2022**, *L 322*, 15. [CrossRef]
40. European Commission. European Sustainability Reporting Standards (ESRS). *Off. J. Eur. Union* **2023**, *L 2772*.
41. EFRAG. IFRS. ESRS–ISSB Standards, Interoperability Guidance. Available online: https://www.efrag.org/sites/default/files/sites/webpublishing/SiteAssets/ESRS-ISSB%20Standards%20Interoperability%20Guidance.pdf (accessed on 2 November 2024).
42. Global Reporting Initiative, GRI, and Sustainability Reporting in the EU—Frequently Asked Questions by GRI Reporters and Information Users. Available online: https://www.globalreporting.org/media/d4faazel/gri-and-the-esrs-qa-final.pdf (accessed on 2 November 2024).
43. European Commission. Directorate-General for Financial Stability, Financial Services and Capital Markets Union, Frequently asked questions (FAQs) on the implementation of EU CSRD. Available online: https://finance.ec.europa.eu/document/download/c4e40e92-8633-4bda-97cf-0af13e70bc3f_en?filename=240807-faqs-corporate-sustainability-reporting_en.pdf (accessed on 2 November 2024).
44. Brightest, The Top 7 Sustainability Reporting Standards in 2024. Available online: https://www.brightest.io/sustainability-reporting-standards#csrd (accessed on 3 November 2024).
45. McCalla-Leacy, J.; Shulman, J.; Threlfall, R. (KPMG), Big Shifts, Small Steps, Survey of Sustainability Reporting 2022. Available online: https://assets.kpmg.com/content/dam/kpmg/se/pdf/komm/2022/Global-Survey-of-Sustainability-Reporting-2022.pdf (accessed on 3 November 2024).
46. EUR-Lex. Access to European Union law, National Transposition Measures, Document 32022L2464. Available online: https://eur-lex.europa.eu/legal-content/EN/NIM/?uri=uriserv:OJ.L_.2022.322.01.0015.01.ENG (accessed on 31 December 2024).

47. ISO 45001, Occupational Health and Safety Management Systems—Requirements with Guidance for Use. 2018. Available online: https://www.iso.org/obp/ui/en/#iso:std:iso:45001:ed-1:v1:en (accessed on 23 January 2025).
48. Lancien, I. (Nexio Projects), The ISO Standards for Sustainability. Available online: https://blog.nexioprojects.com/the-iso-standards-for-sustainability (accessed on 5 November 2024).

Disclaimer/Publisher's Note: The statements, opinions and data contained in all publications are solely those of the individual author(s) and contributor(s) and not of MDPI and/or the editor(s). MDPI and/or the editor(s) disclaim responsibility for any injury to people or property resulting from any ideas, methods, instructions or products referred to in the content.