



Accounting for Sustainability,
Social and Environmental Transparency

TEACHING MODULE 3

Sustainability management accounting

Case instructions

Session 1

Urbino, 4-5 September 2024





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Workplan: Now it's your turn!

TIMING	TOPIC	HOW
14:00-14:15	Introduction to the TM	Plenary session
14:15-14:30	Fundamentals of BSC	Plenary session
14:30-15:00	Case History	Plenary session
15:00-16:10	Designing a BSC and choosing KPIs	International groups in 3 classrooms
16:10-16:30	Fundamentals of Strategy Map (SM)	Plenary session



Welcome to Orange Fiber

<https://orangefiber.it/>

- Young
- Limited resources
- Oriented to growth and ESG

Let's Study!



1. CASE HYSTORY

1. Open the company website (<https://orangefiber.it/>) and search for information (15 minutes)
2. Answer the questions at the end of this session (10 minutes)



<https://orangefiber.it/>

What you need to know about Orange Fiber

1. Mission
2. Who they are
3. Where they are
4. What they do
5. Brand history
6. Timeline of Milestones
7. Processes and Technologies
8. Most important Customers
9. Networks
10. Board of Directors: composition and skills



What does Orange Fiber need?

- WHAT IF SCENARIO -

- ↴ The entrepreneurial team has excellent technical skills.
- ↴ So far, they have focused on processes, product and financing and adopted an informal approach to strategic control.
- ↴ Now, the company wants to keep growing, and informal management is no longer enough.
- ↴ They need **a formal tool to measure strategy implementation, monitor performance and support the sustainability-oriented growth path.**
- ↴ The board of directors decided to **hire a new General Manager** who is familiar with sustainability management accounting systems and knows how to develop BSC and SM.
- ↴ **The board of directors ask candidates to translate the company strategy into a sustainable Balanced Scorecard and Strategic Map.**
- ↴ **Each group represents a possible candidate: DO YOUR BEST TO GET HIRED!**



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TM 3 – STUDENTS' TASK 2



2. DESIGN A BSC AND CHOOSING KPIs

1. Set up working groups.
2. Decide how to design the BSC and integrate Sustainability.
3. Download the files 'KPIs List' and 'BSC Template' from GD.
4. Read the list of indicators.
5. Using the BSC Template, select a maximum of 20 KPIs and design a BSC that corresponds to the company's strategy.



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ASSET

Accounting for Sustainability,
Social and Environmental Transparency

Thank you!

<https://project.uniurb.it/asset/>