

**Master of Science in Sustainable Management**  
**SUMA PS6130**  
**Management of SEC Climate Disclosure Compliance**

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**Wednesdays, 4:10 – 6:00 pm**

**3 Credits**

**Instructor:** Carolyn Kim Allwin, US Head of ESG & Sustainability, Capco,  
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917.859.0656

**Office Hours:** By appointment, Wednesdays 2-4 pm

**Response Policy:** Email is my preferred mode of communication. Students can expect a response within 24 hours M-F.

**Course Overview**

This course will teach students how to develop the organizational capacity and management skills necessary for compliance with the new SEC Climate Disclosure Regulations. This course will introduce regulated ESG reporting, emphasizing climate disclosure. The U.S. Securities and Exchange Commission (SEC) Climate disclosure will serve as the basis for the discussion and could be used as a case study to illustrate the best practices for administering a sustainability reporting regime and sustainability reporting more broadly within an organization. By the conclusion of this course, students will be able to design, manage, and implement new processes and procedures within their organizations to respond to the new SEC Climate Disclosures and other forthcoming regulated and mandatory disclosures.

To increase comparability, relevancy, and accuracy of the environmental data and sustainability information reported by companies on climate and human capital matters, the SEC prioritized climate change and ESG regulations throughout 2022, promising new rules to better inform and protect investors and other stakeholders. This unprecedented action paves the way for disclosures that were previously voluntary to become required. The evolution of the ESG landscape will considerably transform ESG from a reputational risk concern to a regulatory-driven activity, thereby increasing the ESG lens/scrutiny at the level of financial statements.

Due to the complexity of this SEC Climate Rule, this course will focus on the SEC Climate Disclosures in their first year of implementation so that students can interpret, acquire a deeper understanding of the new rules, and develop a Year 1 implementation strategy. To prepare the next generation of sustainability leaders to respond to this new regulatory regime, the intended audience of this course consists of sustainability leaders from a diversity of industries responsible for climate reporting.

**Learning Objectives**

**L1:** Digest ESG voluntary and mandatory reporting regimes;

- L2:** Create and implement a pragmatic framework to align internal stakeholders;
- L3:** Incentivize relevant stakeholders to produce accurate, relevant and comparable outputs;
- L4:** Manage risk by ensuring accuracy and adequacy of reporting (*e.g.*, integrity of data, risk controls, transparency etc);
- L5:** Assess and pursue revenue opportunities associated with ESG and ESG disclosures; and
- L6:** Lead best practices to produce best in class ESG disclosures

### Readings\*

### Required

#### Books

- Pagitsas, Chrissa. (2022). Chief Sustainability Officers at Work. Apress Media LLC

#### Primary Sources

- California Senate Bill 253, the Climate Corporate Data Accountability Act  
[https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=202320240SB253](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202320240SB253)
- FASB SPECIAL REPORT: THE FRAMEWORK OF FINANCIAL ACCOUNTING CONCEPTS AND STANDARDS  
[https://www.fasb.org/Page/ShowPdf?path=FASB\\_Special\\_Report-The\\_Framework\\_of\\_Financial\\_Accounting\\_Concepts\\_and\\_StandardsConceptual\\_Framework.pdf&title=FASB+SPECIAL+REPORT%3A+THE+FRAMEWORK+OF+FINANCIAL+ACCOUNTING+CONCEPTS+AND+STANDARDS&acceptedDisclaimer=true&Submit=](https://www.fasb.org/Page/ShowPdf?path=FASB_Special_Report-The_Framework_of_Financial_Accounting_Concepts_and_StandardsConceptual_Framework.pdf&title=FASB+SPECIAL+REPORT%3A+THE+FRAMEWORK+OF+FINANCIAL+ACCOUNTING+CONCEPTS+AND+STANDARDS&acceptedDisclaimer=true&Submit=)
- SEC Climate Disclosure Press Release (March 2022)  
<https://www.sec.gov/news/press-release/2022-46>
- SEC Climate Disclosure Fact Sheet [33-11042-fact-sheet.pdf \(sec.gov\)](#)
- Proposed SEC Climate Disclosures (March 2022) [sec.gov/files/rules/proposed/2022/33-11042.pdf](#)
- SEC Eccles Comment Letter [s71022-20131712-302129.pdf \(sec.gov\)](#)
- TNFD Executive Summary  
<https://framework.tnfd.global/introduction-to-the-framework/executive-summary/v04-beta-release/>

#### HBS Case Studies (Found in [HBS Coursepack](#))

- [HBS Case Study: Shell: Green Finance and Sustainability Challenges](#)
- [Sustainability Reporting at Dollar Tree](#)
- [How to Survive Climate Change and Still Run a Thriving Business: Checklists for Smart Leaders | Harvard Business Publishing Education](#)

- [JetBlue: Relevant Sustainability Leadership \(A\) | Harvard Business Publishing Education](#)

## Articles

- Allwin, Carolyn. (2023). SEC Human Capital Management Disclosures and DEI in Financial Services, Capco Institute Journal  
<https://www.capco.com/Capco-Institute/Journal-56-ESG/SEC-Human-Capital-Disclosures-And-DEI-In-Financial-Services>
- As You Sow - Proxy Preview 2023 <https://www.asyousow.org/reports/proxy-preview-2023>
- As You Sow - Clean 200 (2023) [Clean200 2023 — As You Sow](#)
- Bank of England report on climate-related risks and the regulatory capital frameworks | Bank of England (2023)  
<https://www.bankofengland.co.uk/prudential-regulation/publication/2023/report-on-climate-related-risks-and-the-regulatory-capital-frameworks?sf175722980=1>
- Basel Committee on Banking Supervision, “[Climate-related Risk Drivers and their Transmission Channels](#)” (April 2021)
- Datamaran's CTO on Generative AI  
<https://blog.datamaran.com/navigating-esg-with-generative-ai-a-co-pilot-for-business-leaders>
- Docuseries on New Heroes of Sustainable Business  
<https://pages.datamaran.com/climate-week-2023-new-heroes-of-sustainable-business-event>
- ECB Blog, Shining a light on climate risks: the ECB’s economy-wide climate stress test (2021)  
<https://www.ecb.europa.eu/press/blog/date/2021/html/ecb.blog210318~3bbc68ffc5.en.html>
- Estee Lauder Social Impact & Sustainability Report (2022) FISCAL 2022 SOCIAL IMPACT AND SUSTAINABILITY REPORT  
<https://www.elcompanies.com/~media/Files/E/Estee-Lauder-Companies/Universal/our-commitments/2022-si-s-report/sis-report-2022.pdf>
- Estée Lauder Companies Inc. Estee Lauder Climate and Environment Report (2022)  
<https://www.elcompanies.com/en/our-commitments/sustainability/climate-and-environment>
- Estee Lauder Climate Transition Plan (2022)  
<https://www.elcompanies.com/en/our-commitments/sustainability/climate-and-environment>
- Frigo, Mark L., Robert S. Kaplan, and Karthik Ramanna. "Sustainable Strategies and Net-Zero Goals." Special Issue on Sustainability. Strategic Finance 103, no. 10 (April 2022): 42–49.<https://www.hbs.edu/faculty/Pages/item.aspx?num=62330>
- Global Association of Risk Professionals (GARP) Sustainability and Climate Risk Readings  
<https://www.garp.org/scr/readings/required>
- Jorgensen, Helle Bank. (November 8, 2021) “What is a climate-competent board?”. Greenbiz  
<https://www.greenbiz.com/article/what-climate-competent-board>
- Kaplan, Robert S., and Karthik Ramanna. "Accounting for Climate Change." Harvard Business Review 99, no. 6 (November–December 2021): 120–131.<https://hbr.org/2021/11/accounting-for-climate-change>

- KPMG's CEO Outlook 2023  
<https://kpmg.com/kpmg-us/content/dam/kpmg/pdf/2023/2023-CEO-Outlook-report.pdf>
- NGFS Technical Document, “[Guide for Supervisors Integrating Climate-Related and Environmental Risks into Prudential Supervision](#)” (May 2020)
- Roe, Mark, Holger Spamann, Jesse M. Fried, and Charles C.Y. Wang. "The Sustainable Corporate Governance Initiative in Europe." *Yale Journal on Regulation Bulletin* 38 (2021): 133–153.  
[https://www.ssrn.com/abstract\\_id=3711652](https://www.ssrn.com/abstract_id=3711652)
- Serafeim, George, and Gladys Vélez Caicedo. "Machine Learning Models for Prediction of Scope 3 Carbon Emissions." *Harvard Business School Working Paper*, No. 22-080, June 2022. <https://www.hbs.edu/faculty/Pages/item.aspx?num=62566>
- TCFD Status Report (2022)  
<https://assets.bbhub.io/company/sites/60/2022/10/2022-TCFD-Status-Report.pdf>
- UBS Sustainability Report (2022) <https://www.ubs.com/global/en/sustainability-impact.html>
- UBS Sustainability Investor Presentation  
<https://www.ubs.com/global/en/sustainability-impact.html>
- UBS Climate and Nature Report (2022)  
<https://www.ubs.com/global/en/sustainability-impact/net-zero.html>
- UBS Climate Factsheet (2022)  
<https://www.ubs.com/global/en/sustainability-impact/net-zero.html>
- US Bank 2021 TCFD Report (Published Dec 2022)  
<https://ir.usbank.com/static-files/17fe174d-2db1-4ac1-a170-0272214f27b9>
- Wells Fargo CO2eMission. Executive Summary. (2022) <https://sites.wf.com/co2emission/>
- Wells Fargo CO2eMission. Methodology Paper. (2022) <https://sites.wf.com/co2emission/>

### Podcasts

- Embedding Climate Within Risk Management: A Practitioners Guide (March 28, 2023) GARP  
<https://podcasts.apple.com/us/podcast/climate-risk-podcast/id1525371168?i=1000606288179>

### Recommended

### Primary Sources

- SEC Human Capital Management Disclosures Draft (Published: October 2023)
- Federal Climate Scenario Analysis Pilot

### Articles

- Kaplan, Robert S., and Karthik Ramanna. "Accounting for Climate Change." *Harvard Business Review* 99, no. 6 (November–December 2021): 120–131. <https://www.hbs.edu/faculty/Pages/item.aspx?num=63208>

### Books

Adapted from: **The Course Syllabus: A Learning-Centered Approach, 2nd Edition**, Judith Grunert O'Brien, Barbara J. Millis, Margaret W. Cohen. ISBN: 978-0-470-60549-3. Available as an E-Book from Wiley at:  
<https://www.wiley.com/en-us/The+Course+Syllabus%3A+A+Learning+Centered+Approach%2C+2nd+Edition-p-9780470605493>

- Edited by Dorcas Gilmore, Lisa Green Hall & Susan Jones (2023). [Investing for Social Impact, Economic Justice and Racial Equity](#). ABA Publishing. Allwin, Carolyn. Chapter 3 Opportunity Zones: The Promise and the Potential for Peril  
<https://www.americanbar.org/products/inv/book/429741158/>
- Jorgensen, Helle Bank. Stewards of the Future: A Guide for Competent Boards. (November 8, 2021)  
[https://www.amazon.com/Stewards-Future-Guide-Competent-Boards/dp/1988025761/ref=sr\\_1\\_1?crid=J7V6X00N6EJI&keywords=Stewards+of+the+Future&qid=1681840251&prefix=steward+of+the+future%2Caps%2C323&sr=8-1](https://www.amazon.com/Stewards-Future-Guide-Competent-Boards/dp/1988025761/ref=sr_1_1?crid=J7V6X00N6EJI&keywords=Stewards+of+the+Future&qid=1681840251&prefix=steward+of+the+future%2Caps%2C323&sr=8-1)

### **Assignments and Assessments (L1, L2, L3, L4, L5, L6)\***

#### **Homework Weekly Assignments (20%)**

Assignments will consist of memoranda and PowerPoint presentations. The evaluation of assignments will be based on their clarity, thoroughness, demonstrated comprehension of concepts from readings and class, and pragmatic nature.

#### **Peer Evaluations (10%)**

The peer evaluation will be on a scale of 0-10 based on the aggregate scores of other peers. Students will rate their peers on a scale of:

1. Preparation for class and thoughtfulness of classroom contributions,
2. Clarity of comments and the degree to which that student contributed to the aggregate learning of the class and the deepening of classroom discussions,
3. Level of respect, empathy, and enthusiasm exhibited in class, in informal discussions, and for the subject matter at hand, and
4. Willingness to share resources and information (the rising tides lift all boats test).

#### **Active Course Participation (20%)**

After each class, participation will be graded on a scale of 0-10. Participation includes:

- Class attendance,
- Arriving timely,
- Staying for the class duration, and
- Contributing positively and thoughtfully to class discussions.

The class participation grade will include an opportunity to help lead and set the tone for class discussions. In this vein, we will ask 2-3 students to volunteer to help tee up some insights from our readings and the day's topic. Ideally, this will be a unique opportunity for students to have practice explaining sustainability topics to a varied audience as it will be a practical skill important in driving sustainability reporting.

Students are expected to exhibit critical thinking, multidimensional analysis, and respectful interactions. Students who consistently advance classroom discussions and collective learning will receive the highest participation grades.

### **Final Group Presentation & Paper (50%)**

This final project aims to enable students to work in teams to develop a sustainability reporting regime to manage and collect information from internal stakeholders to meet the new SEC/CA Climate Disclosure requirements. This project will allow students to apply the knowledge and skills acquired in this course to formulate and implement a realistic, pragmatic, and executable plan.

Students will be divided into groups of 2-4 members.

Each group will present their solution and implementation to the class. The presentation should be 10-15 minutes (including Q&A). The students should prepare PowerPoint presentations (5-10 slides) with their recommendations. Presentations will take place during the last 2 class sessions.

Additionally, each group is expected to write a paper supporting their presentation. The paper should be between 5-7 pages long (min 1,250 words), and also include a Works Cited page (citation and spacing format of your choice).

Please submit your PowerPoint slides the day of your presentation and Papers via email by midnight on the last day of class. Email your professor and cc the TA. Only one submission per group is necessary.

*Further details to be provided post SEC Climate Rule release.*

### **Grading**

The final grade will be calculated as described below:

#### **FINAL GRADING SCALE**

<b>Grade</b>	<b>Percentage</b>
<b>A+</b>	<b>98–100 %</b>
<b>A</b>	<b>93–97.9 %</b>
<b>A-</b>	<b>90–92.9 %</b>
<b>B+</b>	<b>87–89.9 %</b>
<b>B</b>	<b>83–86.9 %</b>
<b>B-</b>	<b>80–82.9 %</b>

<b>C+</b>	<b>77–79.9 %</b>
<b>C</b>	<b>73–76.9 %</b>
<b>C-</b>	<b>70–72.9 %</b>
<b>D</b>	<b>60–69.9 %</b>
<b>F</b>	<b>59.9% and below</b>

<b>Assignment/Assessment</b>	<b>% Weight</b>
<b>Peer Evaluation</b>	<b>10</b>
<b>Active Course Participation</b>	<b>20</b>
<b>Weekly Assignments (Individual)</b>	<b>20</b>
<b>Group Presentation – SEC Climate Disclosure</b>	<b>25</b>
<b>Group Paper – SEC Climate Disclosure</b>	<b>25</b>

### Course Schedule/Course Calendar

<b>Date</b>	<b>Topic</b>	<b>Readings (due on this day)</b>	<b>Assignments (due on this date)</b>
Class 1 9/6	Course Introductions & Background  <i>Where are we now in ESG Reporting?</i>  Europe to U.S.; Voluntary to Mandatory Reporting Regime (TCFD, CDP,	<a href="#">TCFD Starter Materials</a>  <a href="#">TCFD Status Report (2023)</a>  TNFD Framework, <a href="#">Executive Summary</a>  Optional: NGFS Technical Document, “ <a href="#">Guide for Supervisors Integrating</a>	ESG Statement of Purpose: 1-3 slides personal bio, academic and professional background, career aspirations, what you hope to learn and (Optional: what ESG reporting means to you) Note: This assignment is the exception and is due prior to the week of 9/13.

	ISSB, TNFD, Sustainability Reports) Why Climate and why now?	<a href="#">Climate-Related and Environmental Risks into Prudential Supervision</a> (May 2020)  Basel Committee on Banking Supervision, " <a href="#">Climate-related Risk Drivers and their Transmission Channels</a> " (April 2021)	
Class 2 9/13	<i>Why require climate reporting and why the SEC?</i>  Financial Statement Reporting as a Backdrop for Sustainability Reporting (FASB vs. SASB)	TCFD or TCFD Aligned Company of your choosing  SEC Climate Disclosure Press Release (March 2022) <a href="https://www.sec.gov/news/press-release/2022-46">https://www.sec.gov/news/press-release/2022-46</a>  SEC Climate Disclosure Fact Sheet <a href="https://www.sec.gov/33-11042-fact-sheet.pdf">33-11042-fact-sheet.pdf (sec.gov)</a>  <a href="#">SEC Proposed Climate Rules</a>  Optional: FASB Special Report: <a href="#">The Framework of Financial Accounting and Standards</a> ; pp 1-3 and 88-119	Memo to CEO, CAO or CFO describing the current state of environmental and sustainability reporting (250 – 400 words)  Come to class ready to share the TCFD report you have read
Class 3 9/20	<i>How can we integrate climate reporting into existing sustainability reporting?</i>  Integrating ESG Reporting into Existing Reporting Frameworks and Risk Controls	<a href="#">Sustainable Strategies and Net-Zero Goals - Harvard Business School</a>  Chief Sustainability Officers at Work/Pagitsas Intro	Slides to Management Team/Executive Audience Outlining Plan to prepare stakeholders/internal teams for environmental and sustainability reporting best practices (3-5 Slides)
Class 4 09/27	<i>How can we seamlessly rally the troops?</i>	Chief Sustainability Officers at Work/Pagitsas Part I-II	Memo to CEO outlining 3-5 challenges and suggestions



	<p>Challenges in Sustainability Reporting for Multinational Companies</p> <p>Guest Speaker: <a href="#">May Hu</a>, Capital One, Head of Counterparty Risk</p>	<p>SEC <a href="#">sample letter</a></p> <p>SEC fines <a href="#">BNY</a> &amp; <a href="#">GSAM</a></p>	<p>solutions to navigate challenges (250-500 words)</p>
<p>Class 5 10/4</p>	<p><i>What are the greatest challenges in sustainability reporting for multinational companies?</i> (cont'd)</p> <p>Case Study: Estee Lauder</p> <p>Guest Speaker: <a href="#">Aleksandra Dobkowski-Joy</a>, <a href="#">Estee Lauder</a></p>	<p>Chief Sustainability Officers at Work/Pagitsas Part III</p> <p>Estee Lauder Social Impact &amp; Sustainability Report <a href="#">FY22 Report</a> (Pgs. 10-11 / Progress on Goals &amp; Commitments; Pg. 15 / Managing for the Long Term; Pgs. 66-79 / Climate and Environment; Pgs. 121-122 / Energy and GHG metrics; Pg. 135 TCFD Index; Pgs. 136-137, 144-147 / Assurance report, Management Assertions for energy/GHG data)</p> <p>Estee Lauder Climate Report <a href="#">Climate and Environment – The Estée Lauder Companies Inc.</a></p> <p>Estee Lauder <a href="#">Climate Transition Plan</a> (2022)</p>	<p>Outlining obstacles to climate reporting. (The best slides will also include solutions to the obstacles delineated) (3-5 Slides)</p>
<p>Class 6 10/11</p>	<p><i>What are the greatest challenges in sustainability reporting for multinational companies?</i> (cont'd)</p> <p>Guest Speaker: <a href="#">Chrissa Pagitsas</a>, Author and former Head of ESG Fannie Mae</p>	<p>Chief Sustainability Officers at Work/Pagitsas Part IV-End</p>	<p>Slides to Board Outlining/Summarizing/Describing <b>TCFD and/or California</b> Climate Disclosure (Sections 1-4) (3-5 Slides)</p>

	<p><i>What do I need to understand in the new SEC rules?</i></p> <p>Deep Dive: SEC Climate Rules</p>		
Class 7 10/18	<p><i>How can we collect the data I need to report accurately?</i></p> <p>Data Collection</p>	<p><a href="#">California Senate Bill 253, the Climate Corporate Data Accountability Act</a></p> <p>Optional: <a href="#">Machine Learning Models for Prediction of Scope 3 Carbon Emissions - Working Paper - Faculty &amp; Research - Harvard Business School</a></p>	<p>Draft a memo (250 -500 words) to Chief Sustainability Officer explaining SB 253 including the first steps on data collection necessary to embark on complying with the new CA law</p>
Class 8 10/25	<p>Data (cont'd) Guest Speaker: <a href="#">Susanne Katus, Datamaran</a></p> <p><i>How should I educate an executive level audience?</i></p> <p>Regulatory Update</p> <p>SEC Climate Disclosures Intro</p> <p>Educating and Training the Board on Climate Reporting</p>	<p><a href="#">Datamaran's CTO on Generative AI</a></p> <p><a href="#">KPMG's CEO Outlook 2023</a></p> <p><a href="#">Docuseries on New Heroes of Sustainable Business</a></p> <p><a href="#">What is a climate-competent board?   Greenbiz</a></p> <p><a href="#">How to Survive Climate Change and Still Run a Thriving Business: Checklists for Smart Leaders   Harvard Business Publishing Education</a></p>	<p>Draft Slides for Board Education (2-3 slides)</p>
Class 9 11/1	<p><i>What do I need from my ESG lawyers?</i></p> <p>Best Practices in Legal and Compliance in a New Regulatory Regime</p>	<p><a href="#">Accounting for Climate Change (hbr.org)</a></p> <p>SEC Comment Letters <a href="#">c112-8918032-245070.pdf (sec.gov)</a></p> <p><a href="#">3-5 Comment Letters</a></p>	<p>Prepare 2-3 Slides to General Counsel and/or Chief Compliance Officer Proposing Compliance Integration Plan</p>



## **Course Policies**

### *Participation and Attendance*

You are expected to complete all assigned readings, attend all class sessions, and engage with others in online discussions. Your participation will require that you answer questions, defend your point of view, and challenge the point of view of others. If you need to miss a class for any reason, please discuss the absence with me in advance.

### *Late work*

Work that is not submitted on the due date noted in the course syllabus without advance notice and permission from the instructor will be graded down 1/3 of a grade for every day it is late (e.g., from a B+ to a B).]

### *Citation & Submission*

All written assignments must use standard citation format (e.g., MLA, APA, Chicago), cite sources, and be submitted to the course website (not via email).

## **School and University Policies and Resources**

### *Copyright Policy*

Please note—Due to copyright restrictions, online access to this material is limited to instructors and students currently registered for this course. Please be advised that by clicking the link to the electronic materials in this course, you have read and accept the following:

The copyright law of the United States (Title 17, United States Code) governs the making of photocopies or other reproductions of copyrighted materials. Under certain conditions specified in the law, libraries and archives are authorized to furnish a photocopy or other reproduction. One of these specified conditions is that the photocopy or reproduction is not to be "used for any purpose other than private study, scholarship, or research." If a user makes a request for, or later uses, a photocopy or reproduction for purposes in excess of "fair use," that user may be liable for copyright infringement.

### *Academic Integrity*

Columbia University expects its students to act with honesty and propriety at all times and to respect the rights of others. It is fundamental University policy that academic dishonesty in any guise or personal conduct of any sort that disrupts the life of the University or denigrates or endangers members of the University community is unacceptable and will be dealt with severely. It is essential to the academic integrity and vitality of this community that individuals do their own work and properly acknowledge the circumstances, ideas, sources, and assistance upon which that work is based. Academic honesty in class assignments and exams is expected of all students at all times.

SPS holds each member of its community responsible for understanding and abiding by the SPS Academic Integrity and Community Standards posted at <https://sps.columbia.edu/students/student-support/academic-integrity-community-standards>. You are required to read these standards within the first few days of class. Ignorance of the School's policy concerning academic dishonesty shall not be a defense in any disciplinary proceedings.

### *Diversity Statement*

It is our intent that students from all diverse backgrounds and perspectives be well-served by this course, that students' learning needs be addressed both in and out of class, and that the diversity that the students bring to this class be viewed as a resource, strength and benefit. It is our intent to present materials and activities that are respectful of diversity: gender identity, sexuality, disability, age, socioeconomic status, ethnicity, race, nationality, religion, and culture.

### *Accessibility*

Columbia is committed to providing equal access to qualified students with documented disabilities. A student's disability status and reasonable accommodations are individually determined based upon

disability documentation and related information gathered through the intake process. For more information regarding this service, please visit the University's Health Services website:  
<https://health.columbia.edu/content/disability-services>.

#### *Class Recordings*

All or portions of the class may be recorded at the discretion of the Instructor to support your learning. At any point, the Instructor has the right to discontinue the recording if it is deemed to be obstructive to the learning process.

If the recording is posted, it is confidential and it is prohibited to share the recording outside of the class.

#### *SPS Academic Resources*

The Division of Student Affairs provides students with academic counseling and support services such as online tutoring and career coaching:  
<https://sps.columbia.edu/students/student-support/student-support-resources>.

#### *Columbia University Information Technology*

[Columbia University Information Technology](#) (CUIT) provides Columbia University students, faculty and staff with central computing and communications services. Students, faculty and staff may access [University-provided and discounted software downloads](#).

#### *Columbia University Library*

[Columbia's extensive library system](#) ranks in the top five academic libraries in the nation, with many of its services and resources available online.

#### *The Writing Center*

The Writing Center provides writing support to undergraduate and graduate students through one-on-one consultations and workshops. They provide support at every stage of your writing, from brainstorming to final drafts. If you would like writing support, please visit the following site to learn about services offered and steps for scheduling an appointment. This resource is open to Columbia graduate students at no additional charge. Visit <http://www.college.columbia.edu/core/uwp/writing-center>.

#### *Career Design Lab*

The Career Design Lab supports current students and alumni with individualized career coaching including career assessment, resume & cover letter writing, agile internship job search strategy, personal branding, interview skills, career transitions, salary negotiations, and much more. Wherever you are in your career journey, the Career Design Lab team is here to support you. Link to <https://careerdesignlab.sps.columbia.edu/>

#### *Netiquette*

Online sessions in this course will be offered through Zoom, accessible through Canvas. A reliable Internet connection and functioning webcam and microphone are required. It is your responsibility to resolve any known technical issues prior to class. Your webcam should remain turned on for the duration of each class, and you should expect to be present the entire time. Avoid distractions and maintain professional etiquette.

*Syllabus Subject to Update based on SEC Regulatory Updates in October 2023*

Due to the rapid evolution of ESG regulations in the United States, the reading assignments and lecture topics are subject to change to accommodate what the SEC will or will not issue in the Autumn of 2023.

**Please note:** Instructors may use Canvas or Zoom analytics in evaluating your online participation.

More guidance can be found at: [https://jolt.merlot.org/vol6no1/mintu-wimsatt\\_0310.htm](https://jolt.merlot.org/vol6no1/mintu-wimsatt_0310.htm)

Netiquette is a way of defining professionalism for collaborations and communication that take place in online environments. Here are some Student Guidelines for this class:

- Avoid using offensive language or language that is not appropriate for a professional setting.
- Do not criticize or mock someone's abilities or skills.
- Communicate in a way that is clear, accurate and easy for others to understand.
- Balance collegiality with academic honesty.
- Keep an open-mind and be willing to express your opinion.
- Reflect on your statements and how they might impact others.
- Do not hesitate to ask for feedback.
- When in doubt, always check with your instructor for clarification.

***\*NOTE: Since the SEC rules have not yet been finalized, this syllabus is subject to change based on when the final rules are announced.***