



**Master in Management**  
**Financial and ESG Reporting 2025**

**GROUP WORK: ESG REPORTING**

**Goals**

The primary objective of this group assignment is to develop a proposal for reporting the ESG (Environmental, Social, and Governance) dimensions of a small or medium-sized enterprise (SME) for the fiscal year 2024. The selected SME must not have published an ESG report in 2024. This proposal is intended to serve as a reference for the SME's top management in managing and reporting on ESG factors.

Your group work must cover at least the following areas:

- Materiality analysis
- Stakeholder analysis
- Design of two non-financial KPIs (Key Performance Indicators)

There are no restrictions regarding the industry or country of the selected SME. The focus on SMEs is due to the fact that many listed companies already have well-established ESG disclosures. Exploring an SME provides more opportunities for creativity and analysis!

**Group Work Structure**

Groups are expected to deliver a formal and complete proposal. The suggested structure is as follows:

- Cover Page
- Table of Contents
- Introduction (e.g., purpose of the proposal, selected company, and the structure of the proposal)
- Brief Overview of the Company
- Materiality Analysis
- Stakeholder Analysis
- Non-financial KPIs
- Conclusion
- References
- Appendices (if applicable)

## Format

### Main body:

The group work should be typed, with **1.5 spacing and an easy-to-read 11-point font**. The whole proposal **should not be more than 20 pages**.

Groups are encouraged to bold important arguments or key points to highlight them for the examiner.

### Diagrams and tables:

Use diagrams or tables to organize information where appropriate for clarity.

Place tables or diagrams in the main body if they directly support or explain key points. If they provide additional details or supplementary information, consider including them in the appendices. However, it is not appropriate to use diagrams or tables merely as a way of circumventing the page limit.

Number all tables and diagrams, and refer to them clearly in the text.

### File Format:

To ensure accurate formatting, it is recommended to submit the document in PDF format.

### References:

Groups are encouraged to engage in wide reading (e.g., standards, news, research papers, online resources) and provide citations. There is no specific requirement for reference style (e.g., Harvard, APA), but consistency is important.

## Group Composition and Submission

This group work is a **mandatory** assessment. Please ensure that all students have joined a group of **5-6 members**. Preferably to form a group with students from the same shift as shown on Fenix.

Group registration on Fenix **must be completed by 21 September**. Please make sure not to miss this deadline. If any student has difficulty finding group members, please inform me **before 18 September**. Students who fail to complete the registration by this time will be required to complete the group assignment individually.

**Deadline:** Submit your completed group work to Fenix by **11:59 PM (Lisbon time) on Friday, 17th October 2025**. A penalty will be applied for work sent after this time.

**Document Name:** Use the format **“FESGR-MIM S20/S40-Group number xx”** (e.g., “FESGR-MIM S20-Group number 1”).

**Cover Page:** Include your **group number and list all group members** (including name and student ID).

## Marking Guidelines

Group performance will be assessed based on the following criteria:

- Relevance to the question
- Organization, structure, completeness, and presentation
- Depth of understanding, analysis and discussion
- Use of sources and referencing

Each group will receive a single grade (0-20), and all members will be awarded the same score. Thus, please ensure that tasks are distributed fairly among members and avoid situations of free-riding.

### **Plagiarism and Collusion**

Any suspicion of plagiarism—whether from published sources or the work of other groups—or collusion will be addressed according to the School and University guidelines.

Good luck!