

# **CENOFIA – Curriculum for the Further Education of European Non-Financial- Information Analysts**

## **Training Curriculum**



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# The Training Curriculum

## Introduction

The curriculum consists of 13 modules, which are divided into units that are logically and sequentially structures to enable participants to acquire unit learning outcomes and competences. The modular and flexible structure of the course allows the adaptation to the composition of the participant group, its needs and competencies as well as the national or local context. In addition to the contents, which are conveyed by trainers as interactive as possible, the included project phase should introduce participants practically to the analysis of non-financial information reporting (NFIR).

The teaching duration, methods and exercises presented are only a guide and should be adapted to the trainer's settings to ensure effective delivery of the training on non-financial reporting.

## Background

Since the fiscal year 2017 certain large entities in Europe time have to disclose information about their ecological, social, governance and diversity policies for the first. This is due to Directive 2014/95/EU, which has made non-financial reporting obligatory. In the Corporate Social Responsibility Reports (CSR) that have been published on voluntary basis before, management was free to choose what and how to report. With the new legal situation, a minimum of bindingness applies.

For trade unions, workers' representatives and NGOs this poses a great opportunity – and at the same time a challenge that should not be underestimated. In order to analyze and then use the disclosed information to one's advantage distinct knowledge and training is required.

## Purpose of the training

The purpose of this training in the analysis of non-financial information reporting is to build the capacity, meaning knowledge and skills, of especially workers' representatives and trade unionists, but also of all people interested in the topic of non-financial information reporting.

## Target groups

The main target groups for this course are workers' representatives and trade unionists. By way of including a project partner from the employers' side in the development of this curriculum, it has been made sure though that it could just as well be used by everybody else who is interested in the analysis of non-financial information reports. The modular and flexible structure of the course supports this additionally.





## Duration

The course is offered over twice three days with a group project phase in-between the two course parts, with a total of 29 hours of module time, comprising 4,5 to 5,5 hours per day. The group project phase is an inherent part of the curriculum. In case you want to deliver the course in one piece without a group project phase, an adaption of the content of modules 5, 8 and 10 are required.

## Outline

The overall outline is shown below. A daily timetable is given at the end.

<b>TRAINING COURSE PART I</b>			
	<b>Module content</b>	<b>Methods and Tools</b>	<b>Duration</b>
Module 1: Introductions, objectives and expectations			
1.1	Welcoming by trainer: training objectives; participants' expectations; timetable, logistics and ground rules	Interactive introductions	1 h
Subtotal			1 h
Module 2: Understanding Non-financial information reporting (NFIR): legal background, key concepts and frameworks			
2.1	The NFIR Directive: background and provisions of Directive 2014/95/EU; possible scenarios and impacts	Presentation with PowerPoint slides followed by group exercise	1 h 30 min
2.2	Key concepts and definitions in NFIR: reporting principles (materiality, stakeholders, KPI)	Group exercise; Presentation with PowerPoint slides	1 h
2.3	NFIR Frameworks and Standards: structure and hierarchy of reporting frameworks and standards; GRI as main voluntary standard	Group exercise; Presentation with PowerPoint slides; examples of reports	1 h
Subtotal			3 h 30 min
Module 3: Role of Workers' Representatives in CSR and NFIR			
3.1	Involvement of WRs in CSR - motivations and objectives: relevance of CSR for WRs; best-practice examples	Presentation with PowerPoint slides, discussion	30 min
3.2	Identifying possible practical value of NFIR for WRs: relevant content of NFIR for WR work; country specifics	Presentation with PowerPoint slides, discussion	30 min





3.3	Optional: Best-practice examples for dialogue and participation in NFIR	Presentations / reports by participants with previous experience	30 min
Subtotal			1 h 30 min
Module 4: Analysis methods and tools			
4.1	General overview of NFIR analysis methods: methods, aims and user groups	Presentation with PowerPoint slides	30 min
4.2	Introducing the CENOFIA analysis tool: structure and handling; possibilities and limits	Demonstration and application of the CENOFIA analysis tool with short exercises	1 h 30 min
4.3	Working with the CENOFIA analysis tool: assessment of different parts (company profile, report profile, reporting process, etc.) of NFIR report	Group exercise	1h
4.4	Reflection and evaluation of group exercise: first impressions; outcome of analysis	Presentation by groups (20 min per group); discussion	1 h
Subtotal			4 h
Module 5: Introducing project work			
5.1	Explanation and preparation of project work: formation of project teams; selection of reports for analysis	Presentation, discussion and research	1 h
5.2	Creating structure for project work: targets for analysis; division of labour; timeframe and means for communication; team agreements and work plan	Group work and presentation by team members	1 h
5.3	Starting project work: analysis of one aspect selected by groups	Group work	1 h
5.4	Reflection on analysis work: first impressions and results from analysis; questions and problems	Group discussion	30 min
Subtotal			3 h 30 min
Module 6: Evaluation and closing of training course Part I			
6.1	Reflecting and evaluation: review of expectations from Day 1; verbal feedback	Feedback round (2 min per participant) or "Flashlight" (1 min per participant)	45 min
6.2	Outlook on training course Part II: objectives, timeframe and logistics	Presentation with PowerPoint slides	15 min
Subtotal			1 h



<b>TOTAL DURATION TRAINING COURSE PART I</b>			<b>14 h 30 min</b>
<b>PROJECT GROUP WORK IN-BETWEEN TRAININGS</b>			
<b>TRAINING COURSE PART II</b>			
	<b>Module content</b>	<b>Methods and Tools</b>	<b>Duration</b>
	Module 7: Welcome, objectives and activation of participants		
7.1	Welcoming remarks; training objectives; participants' expectations; timetable, logistics	Interactive introductions	45 min
	Subtotal		45 min
	Module 8: Presentation of project results and awareness for challenges in analysis work		
8.1	Presentation of project work results: presentations of findings and problems encountered	Presentation by teams (10 min per team); questions and discussion	1h
8.2	Identifying challenges in the analysis process: examples and approaches for critical questioning; experiences during project group work	Presentation with PowerPoint slides; discussion and exchange of experience	1 h
	Subtotal		2 h
	Module 9: Application of key concepts in NFIR		
9.1	CENOFIA's 30 KPIs: KPIs most relevant for WRs	Two group exercises; presentation with PowerPoint slides; discussion	2 h
9.2	Materiality and Completeness assessment in NFIR	Presentation with PowerPoint slides; group exercises and discussion	1h 30 min
9.3	Consistency assessment in NFIR	Presentation with PowerPoint slides; group exercise and discussion	1 h 15 min
	Subtotal		4 h 45 min
	Module 10: Learning how to write an objective and critical social report		
10.1	Basic content and structure of a social report on NFIR: purpose, key issues and structure	Presentation with PowerPoint slides	15 min
10.2	Transferring results from CENOFIA analysis tool: Templates and routines for data transfer	Demonstration and trying out	15 min



10.3	Social report writing exercise: group writing assignment based on project work findings	Writing exercise in groups	1 h 30 min
10.4	Sensitizing for obstacles: presentation of results from writing exercise; descriptive vs. prescriptive language; examples; reflection on writing exercise	Group presentations; presentation with PowerPoint slides and group discussion	45 min
10.5	Argumentation training: introduction to argumentation theory; examples for logical fallacies; writing a chain of argumentation	Presentation with PowerPoint slides; discussion; writing exercise in groups	2 h
Subtotal			4 h 45 min
Module 11: Scope of application of NFIR analysis (social reports)			
11.1	Strategies for dissemination: setting up a NFIR dissemination plan	Presentation with PowerPoint slides; group exercise; presentation of results	1 h
Subtotal			1 h
Module 12: Continuation of NFIR analysis work			
12.1	Introduction to CENOFIA Online Learning Platform: purpose, structure and content	Live demonstration	30 min
Subtotal			30 min
Module 13: Closing and evaluation			
13.1	Written and verbal evaluation; handing out of participant certificates; seeing off participants	Evaluation form and feedback round; closing ceremony	45 min
Subtotal			45 min
<b>TOTAL DURATION TRAINING COURSE PART II</b>			<b>14h 30 min</b>



## Module Descriptions

### **MODULE 1: Introductions, objectives and expectations**

#### Purpose

This module is intended to set the stage for the Part I workshop by getting to know one another, introducing the workshop objectives, expressing expectations and agreeing on ground rules

#### Learning outcomes

At the end of the module, the participants should be able to understand:

- the workshop objectives
- the ground rules
- the administrative aspects of the workshop and the logistics

#### Content

**1.1 Welcome by trainer:** introductions by participants; formulating expectations; establishing ground rules; presentation of workshop objectives and timetable.

### **MODULE 2: Understanding Non-financial information reporting (NFIR): legal background, key concepts and frameworks**

#### Purpose

The purpose of this module is to introduce participants to the topic of NFIR by providing information on the legal background and reporting requirements, the key concepts and reporting frameworks

#### Learning outcomes

At the end of the module, the participants should be able to:

- understand the background on Directive 2014/95/EU, its scope, content and reporting requirements
- identify and describe possible impacts of NFIR
- understand key concepts in NFIR such as materiality, stakeholder and KPI
- understand different reporting standards and its structure and hierarchy
- understand GRI as the main voluntary standard





## Content

**2.1 The NFIR Directive:** Directive 2014/95/EU: background, scope, content and reporting requirements; group exercise to identify possible impacts by using four scenarios

**2.2 Key concepts and definitions in NFIR:** reporting principles (materiality, stakeholder, KPI); group exercises to elaborate definitions / explanations for key concepts

**2.3 Reporting frameworks and standards:** group exercise to establish hierarchy of reporting frameworks; structure and content of reporting frameworks; GRI as main reporting framework; examples of reports

Activities, tools and teaching aids:

Interactive lectures with PowerPoint slides, group exercises and presentations, question and answers, discussions

## **MODULE 3: Role of Workers' Representatives in NFIR and CSR**

Purpose

The purpose of this module is to illustrate contact points with NFIR and possible practical value of NFIR by identifying relevant content for WRs and showing best practice examples

Learning outcomes

At the end of the module, the participants should:

- be able to identify contact points between NFIR and their fields of work
- be motivated to get involved with NFIR
- have had the opportunity to share their opinions on and experiences with NFIR

Content

**3.1 Involvement of WRs in CSR – motivation and objectives:** relevance of CSR and NFIR from WR perspective; best-practice examples of involvement of WRs and TU

**3.2 Identifying possible practical value of NFIR:** relevant content of NFIR for WR work; country specifics; country specific content

Optional:

**3.3 Best-practice examples for dialogue and participation in NFIR:** examples presented by participants







Activities, tools and teaching aids:

Interactive lectures with PowerPoint slides; best practice examples presented by participants; sharing of opinions and experiences; discussion

## **MODULE 4: Analysis methods and tools**

Purpose

The purpose of this module is to introduce participants to analysis methods of NFIR by giving an overview of a set of methods and an in-depth introduction to two / three selected methods. This module also introduces participants to the CENOFIA analysis tool

Learning outcomes

At the end of the module, the participants should:

- be equipped with a set of different analysis methods for different analysis purposes
- be able to understand the technical functioning of the CENOFIA analysis tool
- be able to understand the possibilities and limitations of the CENOFIA analysis tool
- had carried out a first analysis with the CENOFIA analysis tool
- be able to reflect on and evaluate first analysis results

Content

**4.1 General overview of analysis methods:** examples of analysis methods; aims and purposes

**4.2 Introducing the CENOFIA analysis tool:** structure and technical handling; possibilities and limits

**4.3 Working with the CENOFIA analysis tool:** assessment of different aspects (company profile, report profile, reporting process, etc.) in groups

**4.4 Reflection and evaluation of group work:** outcome of analysis, questions and answers, discussion

Activities, tools and teaching aids:

Interactive lectures with PowerPoint slides; interactive introduction to analysis tool; group exercise with analysis tool; discussion





## **MODULE 5: Introduction of project work**

### Purpose

The purpose of this module is to enable participants to carry out an analysis project work in-between the two training blocks and to get them started with their work.

### Learning outcomes

At the end of the module, the participants should:

- be able to understand the project tasks that they have to carry out
- have formed project groups and selected a report for analysis
- have established a structure, targets and rules for their project work
- have started on their group analysis work

### Content

**5.1 Explanation of project work:** tasks; formation of project groups; research on and election of report(s) for analysis work

**5.2 Creating structure for project work:** setting targets for analysis; division of labour; timeframe and means for communication; team agreements

**5.3 Starting project work:** analysis of one aspect selected by groups

**5.4 Reflection on analysis work:** first impressions and results from analysis work; questions and problems

### Activities, tools and teaching aids:

Interactive lecture; group exercise with analysis tool; discussion

## **MODULE 6: Evaluation and closing of training course Part I**

### Purpose

This module is intended to allow participants to assess if their expectations from the beginning of the course had been met and to assist trainers to understand what did and did not work and offer insights for improvement. Furthermore, its intended to inform participants where to find training material and to give an outlook on Part II of the training course

### Learning outcomes:

At the end of the module, the participants should be able to understand:

- how to get the training materials





- to understand what to expect in Part II of the training course

Trainers should had gotten feedback on the following topics:

- usefulness of course
- support provided during the training
- implementation and logistics of the course

Content

**6.1 Reflection and evaluation:** feedback from participants; comparison of expectation from Day 1

**6.2 Outlook on training course Part II:** content and logistics

Activities, tools and teaching aids:

Open feedback round; questions and answers

## **MODULE 7: Welcome, objectives and activation**

Purpose

This module is intended to set the stage for Part II of the workshop by introducing the agenda, timeframe and logistics as well as getting participants activated

Learning outcomes

At the end of the module, the participants should:

- be able to understand the workshop objectives
- be able to understand the administrative aspects of the workshop and the logistics
- be motivated to actively participate in the workshop

Content

**7.1 Welcoming remarks and agenda:** welcoming back participants; workshop objectives and timetable; warming up game





## **MODULE 8: Project results and awareness of challenges in analysis work**

### Purpose

This module is intended to give participants the opportunity to present and discuss their project work results. It also provides an overview of the challenges most likely encountered during the analysis work and enables the participants to question reporting methodologies and processes.

### Learning outcomes

At the end of the module, the participants should:

- had the time to present and discuss their project work results
- be aware of the most common shortcomings in NFIR
- be able to critically question reporting methodologies / processes and impact assessment
- be able to understand how do use shortcomings as entry points for negotiation
- be advised how to achieve transparency and accountability / comprehensibility when working with the CENOFIA analysis tool

### Content

**8.1 Presentation of project work results:** groups presentations of findings as well as problems encountered during analysis work; questions and answers; group discussion

**8.2 Identifying challenges in the analysis process:** Examples of processes for materiality analysis and stakeholder engagement; questions for critically assessing materiality analysis and stakeholder engagement processes as well as impact assessment; advice on how to answer unclear questions when working with the CENOFIA analysis tool; group discussion

### Activities, tools and teaching aids:

Presentation with PowerPoint slides; group discussion based on challenges / problems encountered during the project group work

## **MODULE 9: Application of key concepts in NFIR**

### Purpose

This module is intended to build up on the input provided in Module 2 and Module 4 by providing in-depth information on NFIR key concepts and making the participants carry out a consistency assessment





At the end of the module, the participants should:

- had acquired a deeper understanding of key concepts and analysis methods
- had carried out a consistency assessment
- be able to find contradicting information and deficits in a NFIR
- be able to understand the 31 most relevant KPI for WRs

Content

**9.1 In-depth knowledge about NFIR key concepts:** materiality; completeness; group exercises

**9.2 Consistency assessment in NFIR:** group exercise

**9.3 CENOFIA 31 KPIs:** KPIs most relevant for WRs

Activities, tools and teaching aids:

Presentation with PowerPoint slides; group exercises materiality assessment; consistency assessment exercise; brainstorming; discussion

## **MODULE 10: Writing a social report**

Purpose

This module is intended to teach participants how to write an objective and critical social report by sensitizing for obstacles and introducing them to argumentation theory. Its mainly an interactive learning module based on writing assignments.

At the end of the module, the participants should be able to understand:

- the basic structure of a social report
- how to transfer results from analysis tool into a working document
- why language is important if one wants to stay objective yet critical
- how to formulate a stringent line of argumentation

Content

**10.1 understanding basic structure of a social report:** purpose and content of social report; key questions; proposal for structure

**10.2 Transferring results from CENOFIA analysis tool:** templates and routines for data transfer

**10.3 Social report writing exercise:** writing assignment in tandems / groups based on project work findings





**10.4 Sensitizing for obstacles:** presentation of results from writing assignment; descriptive vs. prescriptive language; examples; reflection of writing assignment

**10.5 Argumentation training:** introduction to argumentation theory; examples of logical fallacies; chain of argumentation; writing assignment

Activities, tools and teaching aids:

Presentation with PowerPoint slides; writing assignments; presentation of results; reflection and discussion

### **MODULE 11: Scope of application of NFIR analysis work (social report)**

The purpose of this module is to show participants means and strategies to disseminate analysis results in form of a social report to possible target groups.

At the end of the module, the participants should be able to understand:

- how a social report can be used for dissemination of analysis results
- identify possible target groups
- develop a dissemination strategy

Content

**11.1 Dissemination of social reports:** best-practice examples on company and sectoral level

**11.1 Strategies for dissemination:** target groups; communication plan

Activities, tools and teaching aids:

Presentation with PowerPoint slides; group exercise to develop a communication plan; group presentation; discussion

### **MODULE 12: Continuation of NFIR analysis work**

This module is intended to introduce participants to the CENOFIA Online Learning Platform, its features and materials.

At the end of the module, the participants should be able to understand:

- the structure and purpose of the CENOFIA Learning Platform





- how to continue NFIR analysis beyond the course
- where to find all materials from the course and further information on NFIR

## Content

**12.1 Introduction to CENOFIA Online Learning Platform:** library, training room and download section of the CENOFIA Online Learning Platform

Activities, tools and teaching aids:

Demonstration of online content; questions and answers

### **MODULE 13: Evaluation and closing**

The purpose of this module is to give participants the chance to evaluate both parts of the training course and to celebrate the successful completion of the training and recognize each participant by awarding individual completion certificates.

At the end of the module, the participants should:

- had the opportunity to give a feedback on the training
- had gotten a recognition for their active participation in the training

Trainers should had gotten feedback on the following topics:

- usefulness of course
- support provided during the training
- implementation and logistics of the course

## Content

**13.1 Evaluation and Closing:** feedback sheets; awarding of certificates; seeing off participants

Activities, tools and teaching aids:

Open feedback round; filling out of evaluation sheets; awarding ceremony





## Daily timetable

<b>TRAINING COURSE PART I</b>			
<b>Module content</b>	<b>Methods and Tools</b>	<b>Duration</b>	
<b>Module 1: Introductions, objectives and expectations</b>			
1.1 Welcoming by trainer: training objectives; participants' expectations; timetable, logistics and ground rules	Interactive introductions	1 h	
<b>Module 2: Understanding Non-financial information reporting (NFIR): legal background, key concepts and frameworks</b>			
2.1 The NFIR Directive: background and provisions of Directive 2014/95/EU; possible scenarios and impacts	Presentation with PowerPoint slides followed by group exercise	1 h 30 min	
2.2 Key concepts and definitions in NFIR: reporting principles (materiality, stakeholders, KPI)	Group exercise; Presentation with PowerPoint slides	1 h	
2.3 NFIR Frameworks and Standards: structure and hierarchy of reporting frameworks and standards; GRI as main voluntary standard	Group exercise; Presentation with PowerPoint slides; examples of reports	1 h	
<b>End of Day One 4 h 30 min</b>			
<b>Module 3: Role of Workers' Representatives in CSR and NFIR</b>			
3.1 Involvement of WRs in CSR - motivations and objectives: relevance of CSR for WRs; best-practice examples	Presentation with PowerPoint slides, discussion	30 min	
3.2 Identifying possible practical value of NFIR for WRs: relevant content of NFIR for WR work; country specifics	Presentation with PowerPoint slides, discussion	30 min	
3.3 Optional: Best-practice examples for dialogue and participation in NFIR	Presentations / reports by participants with previous experience	30 min	
<b>Module 4: Analysis methods and tools</b>			
4.1 General overview of NFIR analysis methods: methods, aims and user groups	Presentation with PowerPoint slides	30 min	







4.2	Introducing the CENOFIA analysis tool: structure and handling; possibilities and limits	Demonstration and application of the CENOFIA analysis tool with short exercises	1 h 30 min
4.3	Working with the CENOFIA analysis tool: assessment of different parts (company profile, report profile, reporting process, etc.) of NFIR report	Group exercise	1h
4.4	Reflection and evaluation of group exercise: first impressions; outcome of analysis	Presentation by groups (20 min per group); discussion	1 h
<b>End of Day Two 5 h 30 min</b>			
Module 5: Introducing project work			
5.1	Explanation and preparation of project work: formation of project teams; selection of reports for analysis	Presentation, discussion and research	1 h
5.2	Creating structure for project work: targets for analysis; division of labour; timeframe and means for communication; team agreements and work plan	Group work and presentation by team members	1 h
5.3	Starting project work: analysis of one aspect selected by groups	Group work	1 h
5.4	Reflection on analysis work: first impressions and results from analysis; questions and problems	Group discussion	30 min
Module 6: Evaluation and closing of training course Part I			
6.1	Reflecting and evaluation: review of expectations from Day 1; verbal feedback	Feedback round (2 min per participant) or "Flashlight" (1 min per participant)	45 min
6.2	Outlook on training course Part II: objectives, timeframe and logistics	Presentation with PowerPoint slides	15 min
<b>End of Day Three 4 h 30 min</b>			
Module 7: Welcome, objectives and activation of participants			
7.1	Welcoming remarks; training objectives; participants' expectations; timetable, logistics	Interactive introductions	45 min
Module 8: Presentation of project results and awareness for challenges in analysis work			
8.1	Presentation of project work results: presentations of findings and problems encountered	Presentation by teams (10 min per team); questions and discussion	1h



8.2	Identifying challenges in the analysis process: examples and approaches for critical questioning; experiences during project group work	Presentation with PowerPoint slides; discussion and exchange of experience	1 h
Module 9: Application of key concepts in NFIR			
9.1	CENOFIA's 30 KPIs: KPIs most relevant for WRs	Two group exercises; presentation with PowerPoint slides; discussion	2 h
<b>End of Day Four 4 h 45 min</b>			
9.2	Materiality and Completeness assessment in NFIR	Presentation with PowerPoint slides; group exercises and discussion	1h 30 min
9.3	Consistency assessment in NFIR	Presentation with PowerPoint slides; group exercise and discussion	1 h 15 min
Module 10: Learning how to write an objective and critical social report			
10.1	Basic content and structure of a social report on NFIR: purpose, key issues and structure	Presentation with PowerPoint slides	15 min
10.2	Transferring results from CENOFIA analysis tool: Templates and routines for data transfer	Demonstration and trying out	15 min
10.3	Social report writing exercise: group writing assignment based on project work findings	Writing exercise in groups	1 h 30 min
<b>End of Day Five 4 h 45 min</b>			
10.4	Sensitizing for obstacles: presentation of results from writing exercise; descriptive vs. prescriptive language; examples; reflection on writing exercise	Group presentations; presentation with PowerPoint slides and group discussion	45 min
10.5	Argumentation training: introduction to argumentation theory; examples for logical fallacies; writing a chain of argumentation	Presentation with PowerPoint slides; discussion; writing exercise in groups	2 h
Module 11: Scope of application of NFIR analysis (social reports)			
11.1	Strategies for dissemination: setting up a NFIR dissemination plan	Presentation with PowerPoint slides; group exercise; presentation of results	1 h



Module 12: Continuation of NFIR analysis work			
12.1	Introduction to CENOFIA Online Learning Platform: purpose, structure and content	Live demonstration	30 min
Module 13: Closing and evaluation			
13.1	Written and verbal evaluation; handing out of participant certificates; seeing off participants	Evaluation form and feedback round; closing ceremony	45 min
<b>End of Day Six 5 h 00 min</b>			