

# AlluVance Solutions GmbH

## The Environmental Reporting Maze

### Proposal Sheet

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## 1 GENERAL INFORMATION

Activity Sector	Manufacturing		
Key words	CSRD, Environmental Sustainability, CO2 footprint, Product Management		
Author(s) / Institution / Country	<ul style="list-style-type: none"> <li> Wilfried Manhart, FH Vorarlberg (Austria)</li> <li> Adam Rovensky, FH Vorarlberg (Austria)</li> <li> Houssein Ballouk, ESTA School of Business and Technology (France)</li> <li> Fanny Cordi-Arrighi, ESTA School of Business and Technology (France)</li> </ul>		
Public	Initial and alternative education <input checked="" type="checkbox"/> Beginners <input checked="" type="checkbox"/> Intermediaries <input type="checkbox"/> Experts	Continuing education <input checked="" type="checkbox"/> Beginners <input checked="" type="checkbox"/> Intermediaries <input type="checkbox"/> Experts	
Domain(s)	<input checked="" type="checkbox"/> CSR <input type="checkbox"/> Economics <input type="checkbox"/> Entrepreneurship <input type="checkbox"/> Finance <input type="checkbox"/> HRM <input type="checkbox"/> Information Systems <input type="checkbox"/> Law <input checked="" type="checkbox"/> Marketing & sales <input type="checkbox"/> Political Sciences <input checked="" type="checkbox"/> Strategy <input checked="" type="checkbox"/> Supply chain & logistics	<input type="checkbox"/> Arts, Architecture, Design, Ergonomics <input type="checkbox"/> Education Sciences <input type="checkbox"/> Geography & Urban planning <input type="checkbox"/> Information & communication Sciences <input type="checkbox"/> Literature & language Sciences <input type="checkbox"/> Medical Sciences <input type="checkbox"/> Physical activities & Sport Sciences <input type="checkbox"/> Psychology, Sociology, Philosophy, Demography	<input type="checkbox"/> Biology & Neurosciences <input type="checkbox"/> Chemistry, Biochemistry <input type="checkbox"/> Earth & Universe Sciences <input type="checkbox"/> Electrical, Electronics <input type="checkbox"/> Energetics <input type="checkbox"/> Mathematics & Computer Science <input type="checkbox"/> Mechanical Engineering <input type="checkbox"/> Physics <input type="checkbox"/> Processes
UN SDG	<input checked="" type="checkbox"/> SDG 9 Build resilient and sustainable industry <input checked="" type="checkbox"/> SDG 12 Sustainable Consumption and Production Patterns		
Place in the Circular Economy Model	<input checked="" type="checkbox"/> Raw materials <input type="checkbox"/> Distribution <input type="checkbox"/> Collection	<input checked="" type="checkbox"/> Sustainable design <input type="checkbox"/> Consumption Reuse Repair <input type="checkbox"/> Waste management	<input checked="" type="checkbox"/> Production <input type="checkbox"/> Residual waste 

## 2 ABSTRACT

Most business decisions are taken on short term basis. Product Management is designated to drive a longer-term view into the decision-making process of businesses. Bringing environmental sustainability topics into the decision-making process typically works best, when regulatory requirements force it.

The case illuminates the decision making in SMEs catering to the manufacturing industries driven by recent reporting requirements in the EU based on the Corporate Sustainability Reporting Directive (CSRD). Although not directly affected, SMEs are challenged from their large customers to contribute to compliance with their own reporting requirements. But will looking just at compliance be enough?

## 3 PEDAGOGIC GOALS & PREREQUISITES

- Creating a general awareness of the issues at hand and the providing an orientation within a rather fuzzy and complex context.
- Learning how to zoom into the relevant and manageable parts of the issue and defining, where to start while keeping the bigger picture in mind.
- Getting operational by researching and working through the issues using the concrete situation at hand to generate meaningful management decision foundations
- Providing well-argued suggestions for management decision making.

## 4 SUSTAINABILITY GOALS

This case explores the principles of environmental sustainability through the lens of planetary boundaries, with a particular focus on CO2 emissions as a pivotal factor in mitigating climate change. The objective is to connect these concepts with practical applications in business and engineering education, in alignment with the core mission of the SCABEE project.

Key sustainability goals addressed in this case include:

1. **Reducing Carbon Emissions:** Encouraging solutions that actively lower CO2 output across various sectors, aligning with global targets for net-zero emissions.
2. **Promoting Circular Economy Practices:** Highlighting strategies for resource efficiency, such as recycling, reusing, and designing out waste to minimize environmental impact.
3. **Enhancing Awareness and Decision-Making:** Providing students with the tools to evaluate and implement sustainability-focused decisions, fostering their ability to address real-world challenges.
4. **Aligning with Global Frameworks:** Demonstrating how planetary boundary considerations integrate with broader sustainability frameworks like the UN Sustainable Development Goals (SDGs).

Through this Teaching Case Study, educators can guide students in analyzing CO2 emissions reduction strategies while fostering a deeper understanding of the role businesses and engineering innovations play in creating sustainable solutions.

## 5 CASE DESCRIPTION

Year of the problematic	2024
Duration for students	Preparation: 2-4 hours Implementation: 6-8 hours
Languages	<input checked="" type="checkbox"/> English <input type="checkbox"/> Other: .....
Use case	<input checked="" type="checkbox"/> In class <input type="checkbox"/> Examination TCS

Category	<input type="checkbox"/> C1: Case written in collaboration with a company which has given its consent for using of its internal sources such as the company name, figures, photos, videos, and so on. Join the agreement sheet. <input type="checkbox"/> C2: Case based on real company information and with the acceptance of the company to use its data, but names or figures (of company and persons) are modified to keep them confidential. Join the agreement sheet. <input type="checkbox"/> C3: Case written using external public sources (annual report, websites, brochures, newspapers, ...) where names or verbatims of the protagonists are used. Join the agreement sheet. <input checked="" type="checkbox"/> C4: Case based on real company using public information without the agreement of the company (generally, the names (company and persons) are changed to anonymous ones. Impossibility to make the link between the TCS and the company. <input type="checkbox"/> C5: Imaginary case based on teacher's experience who collected information from several companies to write a case study with a fictive integrative company. It can also be a compilation of different situations of several periods put together at the same time to form a pedagogic tool.
Number of pages: Statement / Annex	5 / 11
Number of pages: Teachers' note:	18
Diffusion licence	See cover page

## 6 Case Pack components

### 6.1 General documentation

Table 6.1: General TCS documents

Document name	Description	File name	# pages
<b>Proposal Sheet</b>	Teaching Case Study description. This file can be published to inform potentially interested persons about the Teaching Case Study (this file)	SCABEE TCS AlluVance Solutions GmbH (2024) - Proposal Sheet.docx	5

### 6.2 Student's documentation

Table 6.2: Documents for students (to be shared when TCS applied)

Document name	Description	File name	# pages
<b>Case scenario</b>	The document for students including the mission and all necessary information.	SCABEE TCS AlluVance Solutions GmbH (2024) - Base Scenario.docx	16

### 6.3 Teacher's documentations

*Table 6.3: Documents for teachers (not to be shared with students)*

Document name	Description	File name	# pages
Teacher's note	The document for teachers to guide them through the Teaching Case Study.	SCABEE TCS AlluVance Solutions GmbH (2024) - Teaching Note.docx	18