



*INTEREST Pilot Training questionnaire  
Evaluation  
Work Package 7 – Quality Management  
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## A. Introduction

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For the INTEREST project, the pilot trainings did follow the same process related to partners' individual choices due to local issues. The combination of students and practitioners was not easy to organise because of the time involvement required. Nevertheless, the evaluation of pilot trainings gives relevant information about the global approach of the training and some useful tips for future exploitation of the material.

Participations: Students and Practitioners.

Pilot Training Participants:

	Romania	Germany	Italy	UK	Poland	Hungary	Total
Global	38	8	12	12	96	15	178
Professionals	6	0	6	0	4	7	23

For preparing this report, we had considered the variability of situation of all pilot training (very different number of participants, low number of professionals. We try to analyse more accurately the answers from professionals who are the key target groups.

The answers from students were also interesting in considering the practice-oriented approach, in relation with the Online Tool and the WBS, related to the understanding of strategic issues and the data collection difficulties.

Even if the period when the pilot trainings were organised for the student seems not the most convenient for a relevant involvement.

Major points emerge from the analysis of the questionnaires, on the following points:

- The combined use of different educational tools
- The importance of a very practical orientation
- The good understanding of the issues of the target company in the application of the IR.



## B. General Questions

Key Criteria:

- Clear objectives identified by participants
- Frequent usage of the material to evaluate its relevancy
- Feedback of the usage of the blended approach (F2F, E-learning, Online Tool, WBL)
- General dimensions of each pilot training

1 - The objectives were very clear for participants.

	Romania	Germany	Italy	UK	Poland	Hungary
Nr of participants	35	8	12	12	96	15
Clear objectives	83%	100%	100%	83%	84%	80%

2 – The impact of the learning tools was different probably due to the variability in the process of the different pilot training, but globally they all use the 3 tools designed to.

	Romania	Germany	Italy	UK	Poland	Hungary
E-Learning usage	49%	75%	42%	58%	59%	73%
Online Tool Usage	51%	75%	67%	58%	64%	47%
WBS material usage	60%	38%	67%	67%	72%	93%

3 – The combination if the usage of the tools in the programme was effective. Even if some improvement should be defined.

	Romania	Germany	Italy	UK	Poland	Hungary
How feel with combination (answers from 4 to 6)	97%	100%	83%	75%	86%	87%
How feel with combination (answers 5 and 6)	80%	63%	33%	67%	59%	87%

Conclusion: The choice of the combination of the 3 tools was effective, the combined use of the 3 pedagogical tools proved to be a good choice. Nevertheless, a significant part of the participants had an average appreciation which could be linked to a less than



optimal availability of involvement (see some examples below). The periods during which the pilot trainings were carried out coincided with periods of thesis writing.

- „The trainings were way to tiring and we should have done it in the beginning of the semester as it interfered negatively with our final thesis. .... In addition to this I am extremely dissatisfied with the organization and the communication regarding the modules -to narrow deadlines. (RO)
- „I think the last semester of university is not a good time to put this subject (training sessions) on the timetable - students are 99% busy writing their theses and pay little attention to anything else.“ (PL)

With only '5-agree and 6-fully agreed' answers

Training were	Romani a	Germany	Italy	UK	Poland	Hungar y
Dynamic	40%	50%	67%	67%	33%	73%
More Theoretical	20%	38%	17%	50%	39%	20%
Practice-Oriented	37%	50%	67%	58%	36%	60%
Well managed	46%	50%	58%	92%	70%	80%
Teacher were well prepared ('5-6' answers)	86%	88%	83%	92%	70%	80%

With '4 to 6' answers

Training were	Romani a	Germany	Italy	UK	Poland	Hungar y
Dynamic	89%	75%	75%	83%	69%	100%
More Theoretical	40%	88%	42%	75%	70%	60%
Practice-Oriented	74%	75%	83%	83%	60%	87%
Well managed	80%	75%	83%	83%	89%	93%



A real interest in the subject despite the lack of involvement of professionals. A real interest for the subject with

Another key aspect raised by the participants concerns the involvement of companies, which can be considered too limited. The request of more cases, examples for illustrating was also raised to better clarify the final usage.

- *„Quite unfortunate, that we did not find a company to cooperate with us this time. I can imagine it would be interesting.“ (DE)*
- *„I found the course interesting. A lot of complex subjects, but it highlights the key importance of the topic of corporate sustainability.“ (HU)*
- *“I have learned a lot here, and also gained knowledge on viewing the discussed areas as a whole.“ (HU)*
- *“I would have liked it if it could be on small case studies or examples and more.“ (RO)*
- *“I think it would be interesting to have a report of the selected company checked for compliance with the IR guidelines“ (PL)*

In the rest of the report, we will be able to appreciate the difficulties encountered by the participants. They will be taken into account in a future exploitation of this training programme.



### C. IR Guide for SMEs

Criteria:

- Guide effectively easy to understand
- Guide well detailed with clear explanations

Based on '5 and 6' answers	Romania	Germany	Italy	UK	Poland	Hungary
Structure and Content easily understandable	94%	75%	67%	75%	66%	87%
Well detailed / enough explanation for understanding	91%	63%	67%	83%	63%	73%

Based including '4' to '5 and 6' answers	Romania	Germany	Italy	UK	Poland	Hungary
Structure and Content easily understandable	97%	88%	92%	92%	94%	100%
Well detailed / enough explanation for understanding	97%	100%	92%	92%	92%	100%

The guide is very much appreciated for its content, both the structure and its contribution to the understanding of the Integrated Report concepts. The level of satisfaction, with answers '4' being taken into account in addition to '5' and '6', is almost total. Very few participants were not satisfied with the material.

A few adjustment comments were made (see below);

- « *Very Explicit* » (RO)
- « *I have no comments, the guide was well structured so that it was helpful when creating the report.* » IT
- « *"The introduction section of the online material can be shortened by a moderate amount"* DE
- *"It is a pity that even sample indicators for aspects of the GRI categories are not included."* PL



#### D. E-Learning Modules

##### Criteria:

- Easy to read and follow (e-book included)
- Easy to understand
- Useful for understanding Integrated Thinking and IR

Based on '5 and 6' answers	Romania	Germany	Italy	UK	Poland	Hungary
Easy to read and follow	86%	88%	67%	75%	68%	80%
Content easy to understand	86%	75%	67%	83%	60%	80%
Support understanding of IR	83%	88%	42%	83%	63%	73%

Based on 4 to 6' answers	Romania	Germany	Italy	UK	Poland	Hungary
Easy to read and follow	97%	100%	92%	92%	90%	100%
Content easy to understand	97%	100%	92%	92%	90%	100%
Support understanding of IR	100%	88%	83%	92%	89%	100%

As with the guide, the level of appreciation is high; with the results including scores of '4', we can also see that the number of unsatisfied participants is very low. Nevertheless, it is clear that the level of appreciation is slightly lower, with the number of '4/6' scores carrying more weight than for the guide evaluation.

With the largest test group (PL), this allows us to see that the spread of scores, with a higher representativeness, gives a more realistic view of the level of satisfaction. In this context, we have around 60% of 'satisfied' and 'very satisfied', and this rises to 90% when we include the 'moderately satisfied' (4/6).



This is still a very correct assessment given the complexity of the concepts and the application contexts of the pilot training courses.

Some comments:

- *"Sometimes formulation and answers were complicated but in general very helpful."* (DE)
- *"A great many subsections sometimes give the impression of being unreadable and "lost".* (PL).





### E. The Online Tool and the WBL Materials

Criteria:

- Online Tool is easy to apply
- Online Tool and WBS are practice oriented, and help in IR preparation process

Based on '5 and 6' answers	Romania	Germany	Italy	UK	Poland	Hungary
Easy to follow and apply	83%	63%	42%	58%	59%	87%
Practice oriented an support to IR	80%	63%	58%	75%	63%	87%

Based on 4 to 6' answers	Romania	Germany	Italy	UK	Poland	Hungary
Easy to follow and apply	100%	75%	92%	75%	91%	93%
Practice oriented an support to IR	97%	100%	83%	92%	90%	93%

Table1 : Online Tool and WBL Material; Rate per question / group

Comments:

- "it was very useful to complete a report" (RO)
- "Both e-learning and online tool were easily to understand." (DE)
- "Very helpful concretised tools when creating a report " (PL)



## F. Application of the Integrated Reporting

Criteria:

- How I have learnt about IR?
- Which is the most challenging part? (with arguing on the reasons)

According to the variability of the pilot trainings, we found a great variability in the answers given by the participants. Elements related to the difference in the structure, in the time of practice, or even in the proposal of professionals in the groups, could explain these disparities. Nevertheless, strong tendencies emerge in the most challenging topics felt by the participants.

The table below shows some strong trends for the critical areas:

- 1: Gathering the data and information
- 2: Business Modeling
- 3: Materiality Assessment

Most Challenging parts	Romania	Germany	Italy	UK	Poland	Hungary
Stakeholder analysis	37,10%					
Identification of relevant capitals	34,30%	37,50%				
Materiality assessment			58,30%		43%	33,30%
Business modelling	62%	37,50%	50%			
Measurement of capitals	40%			33,30%		46,70%
Gathering the data and information	42,90%	50%	33,30%	33,30%	58%	33,30%
Managing in-house meetings						
Cooperation and communisation		37,50%		50%		

Table2: Most Challenging Parts: % of participants per group



Theoretical understanding does not seem to have been a particularly critical element, but application remains a determining aspect.

Only the issues of Business Modeling and Gathering the data and information exceeded 50% for 2 out of 6 groups.

Underlying the difficulties in tackling materiality assessment, which makes it possible to make the use of information tangible in a very operational vision, remains.

For one group only, issues related to good cooperation and communication were pointed out, but this could also be linked to gathering the data and information.

Some relevant participants' comments:

- *"Also the relevant capitals are not easy to identify because there are a lot of factors to consider in order to have a holistic approach." (DE)*
- *"For example, it may be easy to identify human capital, quantifying the said capital in terms of its direct value to the company is a difficult task. More uncertainty brings itself to bear upon the social capital" (DE)*
- *"Business modelling is for me an important part that need a lot of support .... " (UK)*
- *"Identification of relevant capitals is challenging because it requires access to specific information and analysis of relevance." (UK)*
- *"This is challenging and I had some difficulties to find the good way to prioritize topics and evaluate properly different factors, resources involved" (RO)*
- *"It's quite challenging to measure the capital elements for SMEs, especially when this matter wasn't considered in the company by the moment. This is relatable to the materiality assessment too." (RO)*
- *"It was a bit difficult to report and to highlight the KPI used for all six capitals although the company gave us a lot of info and data." (IT)*
- *"The materiality assessment is a very complex topic and it's not easy to understand everything" (IT)*
- *"The materiality was a bit harder for me to understand because the company we have analysed was not something I was fully aware of and new all the details to" (HU)*
- *"It is a major challenge to take into consideration direct and indirect impacts as well"*



(HU)

- *"It was nice to experience that ESG reporting is mainly related to my business value, I look at the ethical behaviour of my company from different perspectives." (HU)*

There remains the reservation of the low involvement of professionals, illustrated by the frustration of the participants, on the access to the data, and certain difficulties of communication, which confirms that the total success can be obtained only by a major implication of the decision makers of the companies concerned.

Some relevant participants' comments:

- *"Not every company is willing to provide the information and also proper time for communication." (UK)*
- *"The process of data gathering is always a challenging process because the better is the quality of the data." (UK)*
- *"Cooperation can always be difficult because each department has a different view about things " (UK)*
- *"The SMIs are not very used to collect data about what they are doing and they are less organized, so gathering the information has been though" (IT)*
- *"It's hard to get the necessary information from the different departments, because these data do not exist or the other departments may not understand the reason why I am asking for which may result in insufficient data, also hard to identify and bring these data in connection to the measures and the 'how'. " (HU)*
- *"Small business didn't have much information about available" (UK)*
- *"Struggled to find relevant information on the company relating to each capital. Struggled to communicate with company to source the information that was needed." (UK)*



## G. Final Comments

These pilot trainings have confirmed the essential focus for such training, such an accompaniment on the way to the integrated report:

- the practical aspect (confrontation with materiality, and accessibility of information)
- the involvement of key stakeholders, for strategic aspects (business model, access to data, etc.)



We can conclude that the INTEREST project and its pilot trainings with, in particular, the Online Tool and the WBL for a good operationality of things, have allowed to validate the global scheme of a typical training.

Which Statement you can agree with?	Romania	Germany	Italy	UK	Poland	Hungary
It was clear to me that engaging in IR is about creating value for ....	62.9%	50 %	58.3%	58.3%	38.5%	40%
IR is valuable, but ... SME may not have enough capacities	25.7%	50%	25%	33.3%	49,0%	46.7%
Approach too complex for SME	5.7%	0%	8.3%	8,3%	8.3%	6.7%
... did not bring any value for my business.	5.7%	0%	8.3%	0%	4.2%	6.7%

The last question asked in synthesis allows us to conclude that the main objective of the training 'to develop an understanding of IR, its stakes and its contribution for SMEs' is well achieved in the framework of the INTEREST project.

The level of appreciation of the training, whether with the answers ('clear to me' or 'IR is valuable ... but not enough capacity'), validates a good understanding on the part of the participants, not only of the issue at stake, but also of its complexity (answers > 80% for all the pilot training courses).



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