

Subject card

Subject name and code	Sustainability Accounting and Reporting, PG_00178866						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2025		Academic year of realisation of subject		2026/2027		
Education level	Master's studies		Subject group		Obligatory subject group in the field of study Optional subject group Subject group related to scientific research in the field of study		
Mode of study	part-time studies		Mode of delivery		at the university		
Year of study	2		Language of instruction		Polish		
Semester of study	3		ECTS credits		5.0		
Learning profile	academic		Assessment form		credit		
Conducting unit	Department of Accounting -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Beata Zackiewicz-Brunke				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	16.0	16.0	0.0	0.0	0.0	32
	E-learning hours included: 0.0						
Learning activity and number of study hours	Learning activity	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	Number of study hours	32		2.0		91.0	125
Subject objectives	1. Familiarize students with issues related to: - to identify sustainable goals feasible for companies, - Opportunities to use accounting tools to measure companies' commitment to sustainability, - Reporting on the implementation of sustainability goals by companies.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_W01] The student possesses a thorough understanding of the development of theories in management, quality sciences, economics, and finance. They are well-versed in the nature and trends of these fields and recognize their significance within the broader context of social sciences, particularly in relation to finance and accounting.	The student defines the sustainable development of the company. Identifies sustainable development goals and assigns the company's activities to their implementation. It explains the usefulness of accounting for measuring a company's commitment to sustainability.	[SW3] text preparation/written work
	[FiRMU2_U03] Students can gather data from carefully chosen sources to verify its accuracy. They can then use and present both financial and non-financial information to analyze and evaluate economic processes and phenomena in management and quality sciences, as well as in economics and finance.	The student uses content analysis to identify the scope of sustainability reporting. It outlines the links between corporate activities and the Sustainable Development Goals. It explains the role of legal provisions to measure and present companies' commitment to sustainable development in external reporting.	[SU3] text preparation/written work
	[FiRMU2_U04] From a finance and accounting perspective, students are able to select and effectively use, adapt, or develop new methods and tools from the fields of management, quality sciences, and economics. They can analyze and forecast economic processes as well as evaluate economic phenomena.	The student uses accounting tools to generate information about the environmental and social impact of the company on the environment. The student explains the role of legal regulations to measure and present in external reporting the involvement of enterprises in sustainable development.	[SU3] text preparation/written work
	[FiRMU2_U02] The student is able to propose or design suitable solutions, including innovative ones, to complex problems in finance and accounting.	The student presents the use of cost accounting to include environmental costs in the production costs of products	[SU3] text preparation/written work
	[FiRMU2_W08] The student possesses a comprehensive understanding of the intricate relationship between accounting and finance within a dynamically changing business environment, as well as the contemporary challenges and dilemmas that arise in this context.	The student identifies the scope of disclosures on sustainability in business practice and presents the pros and cons of sustainability reporting. It shows the role of legal regulations to measure and present in external reporting the involvement of enterprises in sustainable development.	[SW3] text preparation/written work
	[FiRMU2_W04] The student possesses a comprehensive understanding of the complex role and place of humans within financial structures, as well as their behavior in organizations at individual, group, and institutional levels.	The student identifies stakeholders in sustainability reporting. It explains their role in making disclosures from this area with the appropriate quality.	[SW3] text preparation/written work

Subject contents	1. 1.1 The concept of sustainable development and the activities of enterprises. 1.2 Sustainable development goals and opportunities for their implementation by enterprises. 1.3 Accounting as a system for measuring corporate commitment to sustainable development. 1.4 Accounting tools to measure the achievement of sustainable development goals, such as: - Cost accounting as a system for measuring and recording environmental costs, - activity-based costing, - Cost budgeting, taking into account environmental costs, - A balanced scorecard focused on measuring sustainability goals. 1.5 Sustainability reporting - new corporate reporting obligations and ESRS (European Sustainability Reporting Standards) guidelines, including: - Formal and legal regulations (including the new CSRD), - The process of examining dual materiality and identifying significant sustainability issues, - ESRS 1 and ESRS 2 cross-cutting standards requirements, - Thematic standards (environmental, social and management), - The current practice of sustainability reporting (advantages and disadvantages).		
Prerequisites and co-requisites	Knowledge of accounting principles, financial reporting and the ability to analyze data contained in financial statements.		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Written credit. Details are provided by the lecturer at the beginning of the semester.	51.0%	100.0%
Recommended reading	Basic literature	1. A. Szadzińska, I. Majchrzak, M. Remlein, A. Szychta, Rachunkowość zarządcza a zrównoważony rozwój przedsiębiorstwa, Instytut Prawa Gospodarczego Sp. z o.o., Katowice 2021. 2. W. Skoczylas, A. Niemiec, B. Sadowska, K. Kochański, P. Waśniewski, Strategiczna rachunkowość zarządcza w zrównoważonym rozwoju jednostek gospodarczych, Uniwersytet Szczeciński, Szczecin 2024. 3. Dyrektywa CSRD (Corporate Sustainability Reporting Directive) z 14 grudnia 2022. 4. Dyrektywa CSDD (Corporate Sustainability Due Diligence Directive) z 13 czerwca 2024, wprowadzająca obowiązek należytej staranności w łańcuchach dostaw.	
	Supplementary literature	1. A. Hajos-Iwańska, L. Wyrębkowska, M. Wyrębkowski, ESG. Wdrażanie wymogów dotyczących zrównoważonego rozwoju, Księgarnia.beck.pl, 2025. 2. J. Walas-Ryba, Raportowanie ESG - przewodnik po nowych obowiązkach przedsiębiorstw, Księgarnia.beck.pl, 2025.	
	eResources addresses		

Example issues/ example questions/ tasks being completed	
Work placement	Not applicable

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