Subject card

Subject name and code	ESG Practical Aspects – Basics of Knowledge about Sustainable Business, PG_00181358						
Field of study	Finance and Accounting, Informatics and Econometrics, Management, Management of Healthcare Institutions, Sport Management						
Date of commencement of studies	October 2025			Academic year of realisation of subject		2025/2026	
Education level	Bachelor's studies			Subject group		Optional subject group	
Mode of study	full-time studies			Mode of delivery		at the university	
Year of study	1			Language of instruction		Polish	
Semester of study	2			ECTS credits		2.0	
Learning profile	academic			Assessment form		credit	
Conducting unit	Department of Banking and Finance -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. Angelika Kędzierska-Szczepaniak				
	Teachers		Helena Okuniewska				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	0.0	0.0	0.0	0.0	15
	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	15		1.0	34.0		50
Subject objectives	The sustainable transformation of the economy is gaining importance, and green investments are becoming not only a moral but also a business obligation. The aim of this course is to present and analyze the CSRD directive, which imposes new ESG reporting standards on companies.						

Learning outcomes	**Course outcome**	**Subject outcome**	**Method of verification**
	[ZSSML3_W01] The student as advanced knowledge in the discipline of management and quality sciences and understands its interrelationship with other social sciences.	The student knows and understands the nature of ESG issues in the context of management and quality sciences.	[SW4] test/exam - oral or written
	[ZISZL3_W01] The student has advanced knowledge of the discipline of management and quality sciences and understands its interrelationships with other social sciences.	The student knows and understands the nature of ESG issues in the context of management and quality sciences.	[SW4] test/exam - oral or written
	[ZARZL3_W01] The student has advanced knowledge and understanding of the nature and evolution of management, quality sciences, economics, and finance theories, along with their place in the social sciences system — particularly their relevance to business decision-making.	The student knows and understands the nature of ESG issues in the context of management and quality sciences, economics, and finance.	[SW4] test/exam - oral or written
	[IiEL3_W01] The student knows and understands to an advanced degree the nature and evolution of theories in management, quality sciences, economics, and finance, along with their place in the social sciences system —especially in applying informatics or statistics tools.	The student knows and understands the nature of ESG issues in the context of management and quality sciences, economics, and finance.	[SW4] test/exam - oral or written
	[FiRL3_W01] The student has advanced knowledge and understanding of the nature and evolution of management, quality, economics, and finance theories and their place in the social sciences system, particularly from the perspectives of finance and accounting.	The student knows and understands the nature of ESG issues in the context of management and quality sciences, economics, and finance.	[SW4] test/exam - oral or written
Subject contents	Directions and objectives of state environmental policy and economic instruments used in environmental protection in the European Union and Poland. Introduction to economic issues in environmental protection. Introduction to non-financial reporting. ESG reporting threat or opportunity? Analysis of non-financial reports.		
Prerequisites and co-requisites			
Assessment methods and criteria	**Subject passing criteria**	**Passing threshold**	**Percentage of the final grade**
	written exam	51.0%	100.0%
Recommended reading	Basic literature	1. Zielony Ład - w stronę neutralności klimatycznej. Fit for 55. Polityka ekologiczna państwa 2030. Zielone finanse (opracowanie) 2. Rozporządzenie Parlamentu Europejskiego i Rady (UE) 2020/852. 3. GOZ. Wytyczne do raportowania ESG - poradnik dla spółek. 4. B. Dratwińska-Kania, A. Ferens, A. Szewieczek: Raportowanie zintegrowane. O modelu biznesu w kreowaniu wartości przedsiębiorstwa, CeDeWu 2023.	
	Supplementary literature	sprawozdania niefinansowe	
	eResources addresses		
Example issues/ example questions/ tasks being completed			
Work placement	Not applicable		