Subject card

Subject name and code	ESG Practical Aspects – Basics of Knowledge about Sustainable Business, PG_00183769		
Field of study	ESG w praktyce - podstawy wiedzy o zrównoważonej działalności przedsiębiorstw		
Date of commencement of studies	October 2024	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	2	Language of instruction	Polish
Semester of study	3	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		

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	10.0	25.0	50

Subject objectives	Sustainable economic transformation is gaining in importance, and green investments are becoming not only a moral but also a business obligation. The aim of the course is to present and analyse the CSRD directive, which imposes new ESG reporting standards on companies.

Learning outcomes	<table><tr><th>Course outcome</th><th>Subject outcome</th><th>Method of verification</th></tr><tr><td>[FiRL3_W01] The student has advanced knowledge of finance and accounting, their place in the system of social sciences and their relationship to other social sciences.</td><td>He has knowledge of the role of ESG in management and quality sciences.</td><td>[SW4] test/egzamin - ustny lub pisemny</td></tr><tr><td>[ZSSML3_W01] The student as advanced knowledge in the discipline of management and quality sciences and understands its interrelationship with other social sciences.</td><td>He has knowledge of the role of ESG in management and quality sciences.</td><td>[SW4] test/egzamin - ustny lub pisemny</td></tr><tr><td>[IiEL3_W01] The student has advanced knowledge of the place of social sciences in the system of sciences, their nature, methodology and connections with other sciences.</td><td>Student has knowledge of the place of ESG in the scientific system</td><td>[SW4] test/egzamin - ustny lub pisemny</td></tr><tr><td>[ZISZL3_W01] The student has advanced knowledge of the discipline of management and quality sciences and understands its interrelationships with other social sciences.</td><td>He has knowledge of the role of ESG in management and quality sciences.</td><td>[SW4] test/egzamin - ustny lub pisemny</td></tr><tr><td>[ZARZL3_W01] The student has advanced knowledge in the social sciences, with particular emphasis on the discipline of management and quality sciences, and understands their interrelationships with other social sciences.</td><td>He has knowledge of the role of ESG in management and quality sciences.</td><td>[SW4] test/egzamin - ustny lub pisemny</td></tr></table>
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 the field of environmental protection. Introduction to non-financial reporting. ESG reporting a threat or an opportunity? Analysis of non-financial reports.
Prerequisites and co-requisites	brak
Assessment methods and criteria	<table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>written test</td><td>51.0%</td><td>100.0%</td></tr></table>
Recommended reading	<table><tr><td>Basic literature</td><td>Zielony Ład - w stronę neutralności klmatycznej. Fit for 55. Polityka ekologiczna państwa 2030. Zielone finanse (opracowanie) Rozporządzenie Parlamentu Europejskiego i Rady (UE) 2020/852. GOZ. Wytyczne do raportowania ESG - poradnik dla spółek. B. Dratwińska-Kania, A. Ferens, A. Szewieczek: Raportowanie zintegrowane. O modelu biznesu w</td></tr><tr><td>Supplementary literature</td><td>brak</td></tr><tr><td>eResources addresses</td><td></td></tr></table>
Example issues/ example questions/ tasks being completed	
Work placement	Not applicable

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