University of Gdańsk

Subject card

Subject name and code	Sustainability Reporting, PG_00208876		
Field of study	Finance and Accounting, Informatics and Econometrics, Management		
Date of commencement of studies	October 2026	Academic year of realisation of subject	2026/2027
Education level	Master'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	English
Semester of study	1	ECTS credits	2.0
Learning profile	academic	Assessment form	credit
Conducting unit			
Name and surname of lecturer (lecturers)	Subject supervisor	dr Beata Kotowska	
	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	1.0	34.0	50

Subject objectives	Understand the importance of disclosing information on the company's environmental, social and governance aspects. Comprehend the meanings of the value chain, materiality, and stakeholders in the context of sustainability reporting. Understand how sustainability reporting standards are organised, measured and communicated. Explain how to identify the standards to be applied in the company and how to ensure the reliability and relevance of the information provided. Comprehend the usefulness of sustainability information assurance.

Learning outcomes

Course outcome	Subject outcome	Method of verification
[ZARZMU2_W02] Has an in-depth knowledge and understanding of various organizations, including their complexities, functional areas, internal processes, and their interactions with the environment	The student is familiar with and understands the methodology involved in analyzing and preparing a summary presentation based on reports on sustainable development.	[SW2] presentation/project/paper/ report
[FiRMU2_W02] Possesses a comprehensive understanding of the complexities and functions of both domestic and international financial markets, as well as financial instruments and institutions	The student is familiar with and understands the specifics of sustainability reporting.	[SW4] test/exam - oral or written
[IiEMU2_W02] Comprehends advanced theoretical and practical concepts in econometrics, informatics, or statistics, which are essential for a deeper understanding of economic and social phenomena	Upon completion of the course, the student knows and understands the objectives, fundamental nature, characteristics, and interrelationships of sustainability reporting processes, applicable reporting standards, and the principles guiding rational decision-making and implementation of changes within sustainability reporting and management practices	[SW4] test/exam - oral or written
[ZARZMU2_U07] Can create detailed written papers, including reviews, analyses, or research, along with presentations and oral discussions on management topics	The student recognizes the challenges of ESG reporting for the operation of corporations/ companies.	[SU4] test/exam - oral or written
[FiRMU2_U07] Can create detailed written papers, including reviews, analyses, or research papers, along with presentations and oral speeches on finance and accounting topics	The student is able to prepare a study and a synthetic presentation on sustainability reporting	[SU2] presentation/project/paper/ report
[IiEMU2_U07] Can prepare detailed written papers, presentations, and oral speeches on econometrics, informatics, or statistics issues	The student is able to prepare in-depth written papers and analytical presentations on sustainability reporting.	[SU2] presentation/project/paper/ report

Subject contents

1. Comprehend the relevance of corporate financial reporting to capital markets both under voluntary and mandatory practices;
2. Identify the sustainability reporting key concepts: Risk evaluation, Materiality, Stakeholders, Value chain.
3. Understand the various international standard-setters and frameworks (GRI, SASB, ESRS, ISSB, CDP) in the area of sustainability reporting in relation to EU regulations and the Blue Economy;
4. Standards for preparing sustainability information, along with KPI use and the process of producing sustainability reports;
5. Sustainability information assurance.
6. Discussion about Accountability and corporate greenwashing
7. Case study of firms that successfully integrated sustainability into competitive strategy

Prerequisites and co-requisites

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
Written test	51.0%	30.0%
Presentation/project	51.0%	70.0%

Recommended reading

Basic literature

1. Laine, M./Tregidga, /Unerman, J.: Sustainability Accounting and Accountability, Routledge.
2. Bebbington, J.; Larrinaga, C.; O'Dwyer, B.; Thomson, I., Handbook of Environmental Accounting, Routledge.
3. Adams, C.A. Handbook of Accounting and Sustainability, Edward Elgar.

Supplementary literature

1. CSRD Essentials, 2024. The definitive guide to the EU Corporate Sustainability Reporting Directive. A. Gilbert-d'Halluin, https://www.globalreporting.org/CSRDEssentials. ISBN 978-2-8027-7576-8

	eResources addresses	Supplementary https://www.integratedreporting.org/resource/international-ir-framework/ - Integrated Reporting Framework https://navigator.sasb.ifrs.org/ - Sustainability Accounting Standards Board https://www.efrag.org/en/sustainability-reporting - European Sustainability Reporting Standards (ESRS) https://www.accountability.org/standards/aa1000-assurance-standard/ - AA1000 Assurance Standard (AA1000AS v3) https://www.iaasb.org/ - International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements other than Audits or Reviews of Historical Financial Information, IAASB https://www.globalreporting.org/ - GRI Standards, GRI
Example issues/ example questions/ tasks being completed		
Work placement	Not applicable	