

## ITEM CARD (SYLLABUS)

### Description of the course

Code course		Course name	ESG REPORTING		
IBF/O/I/S/B2.40a			RAPORTOWANIE ESG		
Language		English			
Academic Year		2024/2025			
Direction of study		International Business and Finance			
Level of education (study)		Level 1			
Profile of education (study)		General academic			
Form of study		Stationary			
Semester / semesters		5			
Belonging to a course groups		B2- Elective courses specific to the field of study			
Course status		Elective			
Form of classes, hours, ECTS points		Form of classes	Number of hours	Number of ECTS points	
		Lecture	10 [h]	3 ECTS	
		Exercises	30 [h]		
		Seminar	[h]		
Relationship of subject	with profile of education (study)	Related to conducted scientific activity in the field of economics and finance			3 ECTS
	with qualifications	-----			ECTS
	with discipline	Economics and finance			3 ECTS
Form of teaching		traditional - classes organized at the University			
The criterion for the selection of students		All students of International Business and Finance			
Unit running course		Department of Finance, Insurance and Accounting			
Coordinator		dr hab. Marzanna Lament, prof. URad.			
Faculty www address		http://weif.uniwersytetradom.pl			
E-mail, phone number of coordinator		m.lament@uthrad.pl (48) 361-7001			

### COURSE OUTCOMES, METHODS OF TEACHING AND VERIFICATION OF THE EFFECTS OF EDUCATION

Purpose of the course:	The aim of the course is to present the scope of the ESG report, the principles of its preparation and the characteristics of the reporting standards.
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Course teaching content:	<p>The course content is related to conducted scientific research.</p> <p><b>Lecture content:</b></p> <p><b>1.General characteristics of ESG reporting: (W1, BN)</b></p> <p>1. 1.Purpose of the emergence of ESG reporting,  1. 2.Development of ESG reporting,  1. 3.National and international regulation of ESG reporting,  1. 4.Recipients of ESG reporting.</p> <p><b>2. Methods of ESG reporting: (W1, BN)</b></p> <p>2.1 Separate ESG report,  2. 2. Integrated report,  2. 3. Non-financial information report,  2. 4. Separate versus consolidated reports.</p> <p><b>3.ESG reporting standards and principles: (W2, BN)</b></p> <p>3.1 GRI reporting framework,  3.2 SASB sustainability accounting standards,  3. 3. 3. International Integrated Reporting Council,  3. 4. Recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).</p> <p><b>4 Scope of the ESG report: (W1, BN)</b></p> <p>4.1 Environmental disclosures (E),  4.2 Social disclosures (S),  4. 3. Corporate disclosures (G).</p> <p><b>5.ESG indicators: (W1, BN)</b></p> <p>5. 1.Environmental indicators,  5.2.Social indicators,  5.3 Corporate governance indicators.</p> <p><b>6.Benefits of ESG reporting:(W1, BN)</b></p> <p>6.1 Impact on the image of the reporting entity,  6. 2. Strategic benefits,  6. 2. Impact on financial performance.</p> <p><b>7. Impact of ESG reporting on financial reporting: (W2, BN)</b></p> <p><b>Exercises content:</b></p> <p><b>1. Methods of ESG reporting – case study: (U1, K1, BN)</b></p> <p>1.1 Separate ESG report,  1. 2. Integrated report,  1. 3. Non-financial information report,  1. 4. Separate versus consolidated reports.</p> <p><b>2.ESG reporting standards and principles – case study: (U1, K1, BN)</b></p> <p>2.1 GRI reporting framework,  2.2 SASB sustainability accounting standards,  2. 3. 3. International Integrated Reporting Council,  2. 4. Recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).</p> <p><b>3 Scope of the ESG report – case study: (U1, K1, K2, BN)</b></p> <p>3.1 Environmental disclosures (E),  3.2 Social disclosures (S),  3. 3. Corporate disclosures (G).</p> <p><b>4.ESG indicators – case study: (U1, K1, K2, BN)</b></p> <p>4. 1.Environmental indicators,  4.2.Social indicators,  4.3 Corporate governance indicators.</p> <p><b>5. Impact of ESG reporting on financial reporting – case study: (U1, K1, K2, BN)</b></p> <p><b>6 Test.</b></p>
Method of teaching:	<i>Lectures, classes/practical analytical exercises, case studies.</i>
Grading criteria, criteria for assessing learning outcomes, method of calculating the final grade:	<p><i>The condition for passing the course is achieving all the required learning outcomes specified for the course.</i></p> <p>Total marks: 10% class activity, 90% final test.</p>

	Final test - closed questions (30 questions). 30 marks can be obtained. Passes 50% of correct answers + 1 mark - 16 marks - 3.0 65% of correct answers - 20 points - 3.5 75% of correct answers - 23 points - 4.0 85% of correct answers - 26 pts - 4.5 95% of correct answers - 28 pts - 5.0
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Education effects for the course in relation to the direction effects and form of classes				Verification methods of learning outcomes (form check)	
Number of education effect	Description effects of education for the subject (PEU) Student who has completed the course (W) knows and understands/(U) is able to /(K) is ready to:	Directional learning effect (KEU)	Form of realization of teaching	Examination form	Form check
W1	Student knows and understands the scope of the ESG report	K_W09	Lecture	Pass with a grade	Final test (closed questions)
W2	Student knows and understands ESG reporting standards	K_W09	Lecture	Pass with a grade	Final test (closed questions)
U1	Student is able to read the ESG report and interpret non-financial data	K_U01	Exercises	Pass with a grade	Final test (closed questions)
K1	Student is ready to critically evaluate his knowledge and recognise the importance of ESG information in making financial decisions	K_K01	Exercises	Pass with a grade	Final test (closed questions) class activity
K2	Student is ready to perform professional roles responsibly and adhere to professional ethics - understands the social responsibility of the preparer of financial and non-financial information.	K_K05	Exercises	Pass with a grade	Final test (closed questions), class activity

Recommended reading, literature supplement, teaching aids
<ol style="list-style-type: none"> <li>1. Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting.</li> <li>2. C. Read, <i>Understanding sustainability principles and ESG policies</i>, Springer, Berlin, 2023.</li> <li>3. P. Lykkesfeldt, L. L. Kjaergaard, <i>Investor relations and ESG reporting in a regulatory perspective</i>, Springer International Publishing, 2023.</li> <li>4. M. Lament, <i>ESG (Environment Social Governance) reporting – challenges for enterprises</i>, In: <i>Financial stability, economic growth and sustainable development</i>, M. Baudry, S. I. Bukowski, M. Lament (Eds), Routledge, London 2024.</li> <li>5. <i>ESG disclosure handbook</i>, Gordon and Betty Moore Foundation, file:///C:/Users/User/Desktop/ESG_Disclosure_Handbook.pdf</li> <li>6. <i>ESG reporting guidelines</i>, GPW, October 2023. <a href="https://www.gpw.pl/pub/GPW/ESG/ESG_Reporting_Guidelines.pdf">https://www.gpw.pl/pub/GPW/ESG/ESG_Reporting_Guidelines.pdf</a></li> <li>7. <i>The ABCs of ESG reporting: What are ESG and sustainability reports, why are they important, and what do CFOs need to know</i>, <a href="https://www.wolterskluwer.com/en/expert-insights/the-abcs-of-esg-reporting">https://www.wolterskluwer.com/en/expert-insights/the-abcs-of-esg-reporting</a></li> </ol> <p>A detailed list of additional literature, web sources and teaching aids will be provided by a teacher during the first class</p>

Student workload needed to achieve the assumed learning outcomes - balance of ECTS points			
Participation in classes, activities	Student's working hours [h]		
	Other hours. Contact (IGK)	Classes without a teacher – student's own work (ZBN)	Classes
Participation in Lectures/ Seminars	X	X	10[h]
Participation in Exercises/Laboratories	X	X	30 [h]
Participation in the Consultation	5 [h]	X	X
Preparing to lectures/ exercises/seminars Preparation for an examination	X	30 [h]	X
Summary of student's workload	5 [h]/ 0,2 ECTS	30 [h]/ 1,2 ECTS	40 [h]/ 1,6 ECTS
Points of ECTS for subject	<b>75 [h] / 3 ECTS</b>		

Additional information and remarks
<p>For students with special needs, including those with disabilities and chronic illnesses, the methods and forms of verifying learning outcomes specified above (in the course syllabus) are appropriately adjusted to meet the individual needs of these students.</p> <p>"The detailed rules and rights of students with special needs, including those with disabilities and chronic illnesses, regarding participation, assessment, and examinations, are specified in the Study Regulations, Study Rules, and Procedures for Ensuring Accessibility of the Educational Process for Students with Special Needs, including those with disabilities and chronic illnesses."</p>