

Subject card

Subject name and code	ESG Finance and Non-Financial Reporting, PG_00124396						
Field of study	International Economic Relations						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2025/2026		
Education level	postgraduate studies	Subject group			Obligatory subject group in the field of study		
Mode of study	full-time studies	Mode of delivery			at the university		
Year of study	2	Language of instruction			Polish Polish		
Semester of study	3	ECTS credits			3.0		
Learning profile	academic	Assessment form					
Conducting unit	Zakład Międzynarodowych Rynków Finansowych -> Katedra Biznesu Międzynarodowego -> Faculty of Economics						
Name and surname of lecturer (lecturers)	Subject supervisor		mgr Przemysław Wyśiński				
	Teachers		mgr Przemysław Wyśiński				
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	15.0	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		0.0		0.0	15
Subject objectives	The aim of the course is to familiarize students with specific solutions in the field of new corporate reporting principles, from non-financial reporting, through CSR reporting, to new guidelines in the ESG area.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[MSGMU2_U13] has a thorough ability to prepare specialist written work on economic and social issues, using specialist theoretical and methodological approaches, collecting data from various sources, their description and interpretation, the principles of hypothesis formulation and drawing conclusions on the basis of scientific literature and factual data, and can perform advanced international comparisons	The student has in-depth skills in preparing specialized written works in Polish and a foreign language on economic and social issues. Uses specialized theoretical and methodological approaches, collects various sources of data, describes and interprets them, formulates hypotheses and draws conclusions based on scientific literature and factual data. He is also able to make advanced international comparisons.	[SU2] presentation/project/paper/report
	[MSGMU2_K04] is ready to think and act in an entrepreneurial manner; adapts to new situations and conditions; undertakes challenges of creative thinking; acquires resilience to failures; assesses risks and threats and finds ways of counteracting their effects	The student is ready to think and act in an entrepreneurial way and adapts to new guidelines in the field of non-financial reporting.	[SK4] test/exam - oral or written
	[MSGMU2_K05] is ready to initiate actions in the public interest, inspire and organise projects for the benefit of the environment and the international business community, in accordance with the idea of sustainable development and the resulting legal, economic, ecological, political and social requirements	The student is ready to initiate activities for the public interest, inspire and organize projects for the environment and the international business environment, in accordance with the idea of sustainable development. Is able to take into account legal, economic, ecological, political and social requirements in the process of non-financial reporting and in activities related to ESG	[SK2] presentation/project/paper/report [SK4] test/exam - oral or written
	[MSGMU2_K07] is ready to observe and develop the principles of professional ethics and corporate social responsibility, takes into account changing social needs, respects the diversity of opinions and cultures, and is professional and loyal towards the employer	The student is ready to comply with and develop the principles of professional ethics and corporate social responsibility. It takes into account changing social needs, respects the diversity of views and cultures, and demonstrates professionalism and loyalty to the employer.	[SK4] test/exam - oral or written
	[MSGMU2_K08] prepares responsibly for his/her work; is able to set priorities and to plan work appropriately considering changing social needs	The student responsibly prepares for his or her work, is able to define priorities and properly plan tasks, taking into account changing social needs.	[SK2] presentation/project/paper/report
	[MSGMU2_U02] can observe, evaluate and critically analyse the causes and course of processes and phenomena taking place in the open economy; can formulate his/her own opinions on the subject, interpret statistical data and economic indicators necessary in this respect, and also forecast economic processes and phenomena using advanced methods and tools applied in economic sciences	The student is able to observe, evaluate and critically analyze the causes and course of processes and phenomena occurring in the open economy. He is able to formulate his own opinions on this subject, interpret the necessary statistical data and economic indicators, as well as forecast economic processes and phenomena using advanced methods and tools used in economic sciences.	[SU2] presentation/project/paper/report
	[MSGMU2_U09] can innovatively solve problems in the field of international economic relations and the functioning of economic entities on the international market, adapting existing or developing new methods and tools	The student is able to innovatively solve tasks in the field of international economic relations and the functioning of economic entities on the international market. Adapts existing methods and tools or develops new ones to effectively respond to ESG challenges.	[SU2] presentation/project/paper/report
	[MSGMU2_U01] can creatively interpret and explain complex and atypical economic phenomena and the relations occurring between them, using the acquired knowledge in economics, finance and international economic relations	The student is able to creatively interpret and explain complex and unusual ESG-related phenomena.	[SU2] presentation/project/paper/report [SU4] test/exam - oral or written

	Course outcome	Subject outcome	Method of verification
	[MSGMU2_U05] can apply the rules and standards of business activity in order to solve complex and atypical problems arising from international economic cooperation	The student is able to use the rules and standards regarding non-financial and ESG reporting.	[SU2] presentation/project/paper/report
	[MSGMU2_U08] can communicate in an international and culturally diverse environment, using advanced terminology of international economic relations; supports his/her position, doubts and suggestions with argumentation based on selected theories, opinions of various authors and/or statistical data	The student is able to communicate in an international and culturally diverse environment, using advanced terminology in the field of international economic relations. He supports his own position, doubts and suggestions with arguments based on selected theories, views of various authors and statistical data.	[SU2] presentation/project/paper/report
Subject contents	<p>Non-financial disclosures vs. financial disclosures</p> <p>Disclosures versus reporting</p> <p>Obligations of public interest entities regarding non-financial reporting</p> <p>The CSRD Directive and its impact on increasing the reporting obligations of enterprises</p> <p>Reporting in the environmental area</p> <p>Reporting in the social area</p> <p>Reporting in the area of corporate governance</p> <p>Examination of non-financial reports as an assurance service of a statutory auditor</p> <p>Sustainable banking current state and development prospects Balanced funds A balanced investment portfolio, i.e. socially responsible investing and profitability ESG equity indices</p>		
Prerequisites and co-requisites	Basic knowledge of finance and accounting.		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
	Test	51.0%	40.0%
	Preparation and development of a procedure for examining non-financial reporting areas in the social, environmental and corporate governance aspects	51.0%	60.0%
Recommended reading	Basic literature	<p>Ignatowski R, Sadowska B. Wójcik-Jurkiewicz M., Oblicza raportowania z perspektywy środowiskowej, IPG, Katowice, 2020</p> <p>Andrzejewski M, Chłapek K., Krajewska S., Wyzwania sprawozdawczości finansowej i niefinansowej, Difin, Warszawa 2021</p> <p>Janicka M., Miziołek T., Finanse zrównoważone. ESG Przedsiębiorstwa Sektor finansowy, PWE, Warszawa 2022.</p>	
	Supplementary literature	Wójcik-Jurkiewicz M., Emerling I., Ujawnienia niefinansowe w obszarze CSR. Przykłady praktyk, Wydawnictwo Uniwersytetu Ekonomicznego w Katowicach, Katowice 2019	
	eResources addresses	Adresy na platformie eNauczanie:	

Example issues/ example questions/ tasks being completed	Explain what non-financial reporting is and what its main purposes are. What benefits can a company derive from implementing non-financial reporting? Discuss three key ESG (Environmental, Social, Governance) metrics and provide examples of how they can be measured and reported by companies. Present the main legal regulations regarding non-financial reporting in the European Union. What are the requirements for disclosure of non-financial information by large companies? Based on your chosen case study, discuss how a company can integrate sustainability principles into its business strategy. What challenges may companies encounter when implementing ESG practices?
Work placement	Not applicable

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