Subject card

<table>
<tr><td>Subject name and code</td><td colspan="6">ESG practical aspects – basics of knowledge about sustainable business , PG_00167555</td></tr>
<tr><td>Field of study</td><td colspan="6">Finance and Accounting, Information Science and Econometrics, Management, , Sport Management</td></tr>
<tr><td>Date of commencement of studies</td><td colspan="2">October 2023</td><td colspan="2">Academic year of realisation of subject</td><td colspan="2">2024/2025</td></tr>
<tr><td>Education level</td><td colspan="2">undergraduate studies</td><td colspan="2">Subject group</td><td colspan="2">Optional subject group</td></tr>
<tr><td>Mode of study</td><td colspan="2">full-time studies</td><td colspan="2">Mode of delivery</td><td colspan="2">at the university</td></tr>
<tr><td>Year of study</td><td colspan="2">2</td><td colspan="2">Language of instruction</td><td colspan="2">Polish</td></tr>
<tr><td>Semester of study</td><td colspan="2">4</td><td colspan="2">ECTS credits</td><td colspan="2">1.0</td></tr>
<tr><td>Learning profile</td><td colspan="2">academic</td><td colspan="2">Assessment form</td><td colspan="2"></td></tr>
<tr><td>Conducting unit</td><td colspan="6"></td></tr>
<tr><td rowspan="2">Name and surname of lecturer (lecturers)</td><td colspan="2">Subject supervisor</td><td colspan="4">dr hab. Angelika Kędzierska-Szczepaniak</td></tr>
<tr><td colspan="2">Teachers</td><td colspan="4"></td></tr>
<tr><td rowspan="3">Lesson types</td><td>Lesson type</td><td>Lecture</td><td>Tutorial</td><td>Laboratory</td><td>Project</td><td>Seminar</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td>15.0</td><td>0.0</td><td>0.0</td><td>0.0</td><td>0.0</td><td>15</td></tr>
<tr><td colspan="7">E-learning hours included: 0.0</td></tr>
<tr><td rowspan="2">Learning activity and number of study hours</td><td>Learning activity</td><td colspan="2">Participation in didactic classes included in study plan</td><td>Participation in consultation hours</td><td colspan="2">Self-study</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td colspan="2">15</td><td>0.0</td><td colspan="2">0.0</td><td>15</td></tr>
<tr><td>Subject objectives</td><td colspan="7">Sustainable transformation of the economy is gaining importance, and green investments are becoming not only a moral, but also a business obligation. The purpose of the subject is to present and analyze the CSRD, which imposes new ESG reporting standards on companies.</td></tr>
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Learning outcomes	Course outcome	Subject outcome	Method of verification
	[ZARZL3_W04] The student has advanced knowledge of the environment of the enterprise, its factors and changes occurring in this area, as well as the relationship, significance and impact of the environment and stakeholders on the functioning of the enterprise. Knows advanced methods of diagnosing macro- and micro-environment.	Student has knowledge of entrepreneurship, the changing environment and also the need to introduce ESG reporting.	[SW2] presentation/project/paper/ report
	[IiEL3_K05] The student is aware of the need for ethical, sustainable and socially responsible behavior in professional and social life.	Student has knowledge of entrepreneurship, the changing environment and also the need to introduce ESG reporting.	[SK2] presentation/project/paper/ report
	[ZSSML3_K06] The student is ready to work in, co-create or manage a group. The student is able to think and act in an entrepreneurial manner.	student acts in an entrepreneurial manner, can analyze and effectively adapt to changes in ESG reporting.	[SK2] presentation/project/paper/ report
	[ZSSML3_W11] The student knows and understands the principles of acquiring and using various types of resources in achieving the development objectives of the enterprise and other entities of the sports market.	Student understands the principles of sustainable resource acquisition by sports market enterprises.	[SW2] presentation/project/paper/ report
	[ZISZL3_U10] He/she has the ability to prepare written works, multimedia presentations, presentations and conduct discussions (in Polish and a foreign language).	Student is able to prepare a multimedia presentation, presenting an ESG problem.	[SU2] presentation/project/paper/ report
	[FiRL3_W09] The student knows the principles of formation and economic functioning of commercial and public sector organizations, their forms, phases of development, as well as the financial conditions determining their value and economic success.	Student is familiar with the principles of ogranizations, and is able to adapt standards related to ESG reporting to them.	[SW2] presentation/project/paper/ report
	[ZISZL3_W02] He/she knows and understands, at an advanced level, the relations between the disciplines: management and quality sciences, economics and finance, social communication and media sciences, legal sciences, and sociological sciences, which are of key importance for understanding the essence of effective and efficient management of health care units.	student has advanced knowledge in management, economic and financial subjects that are related to ESG non-financial reporting.	[SW2] presentation/project/paper/ report
	[FiRL3_U06] The student uses the acquired knowledge to resolve dilemmas arising in professional work. The student is able to solve advanced problems in finance and accounting that arise in business practice: - compare financial instruments, - evaluate the profitability of the enterprise, - evaluate the financial position of the organization against the industry, - propose appropriate solutions to tax problems, - identify and select appropriate risk management methods, - construct an enterprise insurance protection program, - select sources of financing for the organization, - construct an appropriate accounting/control system.	student analyzes problems of non-financial reporting and proposes solutions, using skills from the disciplines of management and quality science and economics and finance.	[SU2] presentation/project/paper/ report

Course outcome	Subject outcome	Method of verification
[ZISZL3_K05] He/she understands the need and is aware of ethical, sustainable and socially responsible behaviour in professional life.	Student acts in an ethical and sustainable manner, and is able to analyze and effectively adapt to changes regarding ESG reporting.	[SK2] presentation/project/paper/ report
[ZARZL3_K08] The student is aware of and understands the need to behave in professional life in an in professional life in an ethical, sustainable and socially responsible manner.	Student acts in an ethical and sustainable manner, and is able to analyze and effectively adapt to changes regarding ESG reporting.	[SK2] presentation/project/paper/ report
[ZARZL3_K06] The student is ready to work in, co-create or manage a group. The student is able to think and act in an entrepreneurial manner.	Student is able to work in teams, think in a manner consistent with ESG reasoning.	[SK2] presentation/project/paper/ report
[IiEL3_W02] The student has advanced knowledge of economic structures and institutions, the processes in them, the connections between them and their dynamics; knows the phenomena and processes occurring in their environment.	student understands economic structures, processes and their impact on the environment and ESG reporting.	[SW2] presentation/project/paper/ report
[ZARZL3_U03] The student is able to take into account their ethical, social and ecological consequences in the decision-making process.	Student is able to take into account its ethical, social and environmental implications in the decision-making process, which are central to ESG.	[SU2] presentation/project/paper/ report
[IiEL3_W06] The student knows the general principles of business, including the ways of its initiation, the organizational and legal framework, and methods of assessing its effectiveness.	student has advanced knowledge in management, economic and financial subjects that are related to ESG non-financial reporting.	[SW2] presentation/project/paper/ report
[FiRL3_W02] The student has advanced knowledge of various types of economic structures and institutions and changes in them, in particular: banking system, insurance system, taxation system, financial markets, organization of the public finance system and the private sector. The student knows the interrelationships between these structures and social institutions on a national and international scale.	Student has advanced knowledge in management, economic and financial subjects that are related to ESG non-financial reporting.	[SW2] presentation/project/paper/ report
[ZSSML3_U01] The student is able to correctly interpret socio-economic phenomena, current events in economic policy, economics, as well as independently formulate his own opinions in this area and propose adequate solutions for changes occurring in these areas.	The student identifies legal and social constraints on non-financial reporting.	[SU2] presentation/project/paper/ report
[FiRL3_U07] The student analyses the proposed solutions to problems in the disciplines of management and quality sciences and economics and finance, especially in the field of finance and accounting, and is able to present their advantages and disadvantages and propose appropriate solutions in this regard.	student analyzes problems of non-financial reporting and proposes solutions, using skills from the disciplines of management and quality science and economics and finance.	[SU2] presentation/project/paper/ report
[IiEL3_K04] The student is able to think and act in an entrepreneurial manner and adapt to the variability of the environment.	student acts in an entrepreneurial manner, can analyze and effectively adapt to changes in ESG reporting.	[SK2] presentation/project/paper/ report

Course outcome	Subject outcome	Method of verification
[ZSSML3_W04] The student has advanced knowledge of the enterprise's environment, its factors and changes occurring in this area, and the relationship, importance and impact of the environment and stakeholders on the operation of the enterprise and sports club. The student knows advanced methods of diagnosing macro- and micro-environment.	student has advanced knowledge in management, economic and financial subjects that are related to ESG non-financial reporting.	[SW2] presentation/project/paper/ report
[ZISZL3_K02] He/she has an analytical approach to problem solving, he/she is able to independently search for solutions and use the opinions of experts.	Student takes an analytical approach to ESG reporting problems, is able to use expert opinions.	[SK2] presentation/project/paper/ report
[FiRL3_K03] Communication: - is able to present his view, issue in a way that others can understand - boldly (but thoughtfully) expresses his opinion, is not afraid to ask questions - is able to culturally participate in discussions - is able to give constructive criticism.	student acts in an entrepreneurial manner, can analyze and effectively adapt to changes in ESG reporting.	[SK8] observation of student's independent or team work
[ZISZL3_U06] He/she can identify, forecast and simulate selected economic and social phenomena in relation to the macro scale (economy, demography, health), and also in terms of micro (healthcare entities) with the use of methods and tools used in management.	student identifies legal and social constraints on non-financial reporting.	[SU2] presentation/project/paper/ report
[FiRL3_K02] Cooperation: - can harmoniously interact and work in a group, taking on different roles in it - is able to agree with the group on goals and division of tasks - is open-minded and respects the differences of other team members.	Able to work in a group and identify and discuss ESG solutions.	[SK8] observation of student's independent or team work
[ZSSML3_K08] The student is aware of and understands the need to act in an ethical, sustainable and socially responsible manner in professional life.	Student considers ethics and how to act sustainably and responsibly in ESG discussions.	[SK8] observation of student's independent or team work
[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.	Student has advanced management knowledge, which he can use to solve ESG problems.	[SW2] presentation/project/paper/ report
[IiEL3_U03] The student is able to identify institutional-legal and social constraints on the functioning of economic structures and institutions and reflect them in modelling, forecasting and optimization.	Student identifies legal and social constraints on non-financial reporting.	[SU2] presentation/project/paper/ report
[ZISZL3_W07] Student knows and understands the impact of therapeutic activities on the natural environment and society, as well as the legal and ethical implications that accompany it.	Student knows and understands the impact of treatment activities on the environment and society, as well as the legal and ethical implications that accompany them - which is closely related to ESG reporting.	[SW2] presentation/project/paper/ report
[ZARZL3_W06] The student understands the impact of business on the environment and society, as well as the ethical challenges that accompany it.	The student understands the impact of housekeeping activities on the environment and understands the need for ESG reporting.	[SW2] presentation/project/paper/ report

	<table><tr><th>Course outcome</th><th>Subject outcome</th><th>Method of verification</th></tr><tr><td>[ZARZL3_U01] The student is able to correctly interpret socio-economic phenomena, current events in economic policy, economics, as well as to independently formulate his own opinions in this regard and to propose adequate solutions in case of changes occurring in these areas.</td><td>student has advanced knowledge in management, economic and financial subjects that are related to ESG non-financial reporting.</td><td>[SU2] presentation/project/paper/report</td></tr><tr><td>[ZARZL3_K03] The student knows the need to identify important problems, including economic and social issues, and plan ways to solve them.</td><td>student acts in an entrepreneurial manner, can analyze and effectively adapt to changes in ESG reporting.</td><td>[SK2] presentation/project/paper/report</td></tr><tr><td>[ZSSML3_U03] The student is able to take into account ethical, social and environmental consequences in the decision-making process.</td><td>Student is able to make decisions with an awareness of their implications for sustainable development.</td><td>[SU2] presentation/project/paper/report</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 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	<table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>group project and discussion</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 kreowaniu wartości przedsiębiorstwa, CeDeWu 2023.</td></tr><tr><td>Supplementary literature</td><td>non-financial reports</td></tr><tr><td>eResources addresses</td><td>Adresy na platformie eNauczanie:</td></tr></table>
Example issues/ example questions/ tasks being completed	-
Work placement	Not applicable

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