University of Gdańsk

Subject card

Subject name and code	ESG Finance and Non-Financial Reporting, PG_00170155						
Field of study	International Economic Relations						
Date of commencement of studies	October 2025			Academic year of realisation of subject	2026/2027		
Education level	Master’s 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		
Semester of study	3			ECTS credits	2.0		
Learning profile	academic			Assessment form			
Conducting unit							
Name and surname of lecturer (lecturers)	Subject supervisor		dr Magdalena Markiewicz				
	Teachers		dr Magdalena Markiewicz				
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		23.0	47.0		85
Subject objectives	The aim of the course is to familiarize students with specific solutions in the area of new corporate reporting rules, starting from non-financial reporting, through CSR reporting, to new ESG guidelines.						

	Course outcome	Subject outcome	Method of verification
Learning outcomes	[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 actions for the public interest, inspire and organize projects for the environment and the international business environment, in accordance with the idea of sustainable development can 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_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 can make observations, evaluate and critically analyze the causes and the course of processes and phenomena occurring in the open economy. He can 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_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 entrepreneurially and adapt to new guidelines in the field of non-financial reporting, and the student deepens this knowledge during office hours also.	[SK4] test/exam - oral or written
	[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 an advanced skill in preparing specialised written works in Polish and a foreign language on economic and social issues. Uses specialised theoretical and methodological approaches, collects various data sources, describes and interprets them, formulates hypotheses and draws conclusions based on scientific literature and factual data. He/she is also able to make developed international comparisons.	[SU2] presentation/project/paper/report
	[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 observe and develop the principles of professional ethics and corporate social responsibility. The student takes into account changing social needs, respects the diversity of views and cultures, and demonstrates professionalism and loyalty towards the employer.	[SK4] test/exam - oral or written

	Course outcome	Subject outcome	Method of verification
	[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 challenges in the ESG area.	[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 can creatively interpret and explain complex and unusual phenomena related to ESG.	[SU2] presentation/project/paper/report [SU4] test/exam - oral or written
	[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 can use rules and standards concerning non-financial and ESG reporting.	[SU2] presentation/project/paper/report
	[MSGMU2_K08] prepares responsibly for his/her work; is able to set priorities and to plan work appropriately considering changing social needs	The student prepares for his/her work responsibly, can define priorities and plan tasks appropriately, taking into account the changing needs of society.	[SK2] 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 can communicate in an international and culturally diverse environment, using advanced terminology from the scope of international economic relations. Supports his/her 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	CSRD Directive and its impact on increasing reporting obligations of companies. Environmental reporting. Social reporting. Corporate governance reporting. Non-financial disclosures vs. financial disclosures. Disclosures vs. reporting. Obligations of public interest entities regarding non-financial reporting. Audit of non-financial reports as an auditor's assurance service. Sustainable banking - current state and development prospects. Sustainable funds Balanced investment portfolio, i.e. socially responsible investing and profitability. ESG ratings and ESG indices.
Prerequisites and co-requisites	Basic knowledge of finance.

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
Test	51.0%	40.0%
Przygotowanie i opracowanie procedury badania obszarów raportowania niefinansowego w aspekcie spolecznym, środowiskowym i corporate governance	51.0%	60.0%

Recommended reading

Basic literature	Ignatowski R, Sadowska B. Wójcik-Jurkiewicz M., Oblicza raportowania z perspektywy środowiskowej, IPG, Katowice, 2020. Andrzejewski M, Chłapek K., Krajewska S., Wyzwania sprawozdawczości finansowej i niefinansowej, Difin, Warszawa 2021. Janicka M., Miziołek T., Finanse zrównoważone. ESG Przedsiębiorstwa Sektor finansowy, PWE, Warszawa 2022.
Supplementary literature	Wójcik-Jurkiewicz M., Emerling I., Ujawnienia niefinansowe w obszarze CSR. Przykłady praktyk, Wydawnictwo Uniwersytetu Ekonomicznego w Katowicach, Katowice 2019. J. Zabawa, M. Markiewicz, i M. Wieczorek-Kosmala, Zielona transformacja sektora bankowego: regulacje i zielone instrumenty finansowe, Wydawnictwo Uniwersytetu Ekonomicznego we Wrocławiu, Wrocław 2024.
eResources addresses	Adresy na platformie eNauczanie:

Example issues/ example questions/ tasks being completed	Plan the ESG research scope of a food company.
Work placement	Not applicable

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