University of Gdańsk

Subject card

Subject name and code	ESG Reporting in Value Chain - lecture, PG_00174060						
Field of study	Logistics and Mobility						
Date of commencement of studies	October 2025			Academic year of realisation of subject		2027/2028	
Education level	Bachelor'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	3			Language of instruction		English	
Semester of study	5			ECTS credits		1.0	
Learning profile	academic			Assessment form		credit	
Conducting unit							
Name and surname of lecturer (lecturers)	Subject supervisor		dr Joanna Czerepko				
	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		5.0	5.0		25
Subject objectives	The aim of the course is to familiarize students with the principles, tools and best practices of sustainability reporting (ESG - Environmental, Social, Governance) throughout the enterprise value chain. The course aims to develop competences that enable analysis, planning and implementation of ESG reporting in accordance with international standards, taking into account the challenges related to data acquisition, information transparency and the requirements of internal and external stakeholders.						

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<tr><td>Learning outcomes</td><td>

Course outcome	Subject outcome	Method of verification
[LML3_U07] is able to participate in the analysis and evaluation of alternative solutions to problems of logistics or mobility and select methods and instruments to rationally resolve them	The student is able to analyse and evaluate alternative solutions to problems in the value chain from the perspective of ESG criteria and select appropriate tools for reporting and assessing the environmental, social and corporate governance impact.	[SU4] test/exam - oral or written
[LML3_W11] knows the general principles of creating and developing forms of individual entrepreneurship, using knowledge of economics, finance, management sciences, logistics and mobility	The student is able to assess the importance of ESG reporting as an element of a company's responsible development strategy and take into account sustainable development aspects in planning logistics and business activities.	[SW4] test/exam - oral or written
[LML3_U09] is able to prepare written assignments on detailed logistics and mobility, using specialized terminology, theoretical and methodological approaches, principles of collecting data from various sources, their description and interpretation, making inferences on the basis of scientific literature and factual data, and making international comparisons	The student is able to prepare a written study on ESG reporting in the value chain, using specialist terminology, non-financial data sources and scientific literature, taking into account comparative approaches and the international context.	[SU4] test/exam - oral or written
[LML3_U05] uses normative systems (legal, professional, ethical) to solve a specific logistics or mobility task	legal regulations and ESG reporting standards to analyse and develop solutions for specific logistical and environmental challenges in the value chain.	[SU4] test/exam - oral or written

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<tr><td>Subject contents</td><td>

1. The concept of ESG and its importance in global value chains
2. ESG regulations and standards overview of global and regional legal frameworks
3. Sustainability and corporate social responsibility in business strategies
4. Identification of ESG risks in supply chains
5. Greenhouse gas emissions and carbon footprint in the value chain context
6. Ethics and human rights in supplier relations
7. Transparency and non-financial reporting in the supply chain
8. Green finance and its impact on procurement and logistics strategies
9. Digital tools supporting ESG management in value chains
10. ESG compliance verification and auditing in the supply chain
11. Circular economy practices and waste reduction in value chains
12. Stakeholder collaboration and building sustainable partnerships

Issues requiring further clarification can also be discussed during consultations.

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<tr><td>Prerequisites and co-requisites</td><td>none</td></tr>
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<table>
<tr><td rowspan="2">Assessment methods and criteria</td><td>Subject passing criteria</td><td>Passing threshold</td><td>Percentage of the final grade</td></tr>
<tr><td>Written exam</td><td>51.0%</td><td>100.0%</td></tr>
<tr><td rowspan="3">Recommended reading</td><td>Basic literature</td><td colspan="2">Renu Agarwal, Sushil, Julia Connell, Sanjay Dhir, Global Value Chains, Flexibility and Sustainability, Springer Verlag, 2018.

ESG Handbook, Globe Law and Business, 2023.</td></tr>
<tr><td>Supplementary literature</td><td colspan="2">Agnieszka Hajos-Iwańska, dr Luiza Wyrębkowska, Michał Wyrębkowski, ESG. Wdrażanie wymogów dotyczących zrównoważonego rozwoju, C.H.Beck (Metodyki Becka), 2025</td></tr>
<tr><td>eResources addresses</td><td colspan="2"></td></tr>
<tr><td>Example issues/ example questions/ tasks being completed</td><td colspan="3"></td></tr>
<tr><td>Work placement</td><td colspan="3">Not applicable</td></tr>
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