University of Gdańsk

Subject card

Subject name and code	ESG reporting in business, PG_00199009						
Field of study	Economics						
Date of commencement of studies	October 2026		Academic year of realisation of subject		2028/2029		
Education level	Bachelor's studies		Subject group		Obligatory subject group in the field of study Optional subject group Subject group related to scientific research in the field of study		
Mode of study	full-time studies		Mode of delivery		at the university		
Year of study	3		Language of instruction		Polish		
Semester of study	6		ECTS credits		4.0		
Learning profile	academic		Assessment form		credit		
Conducting unit							
Name and surname of lecturer (lecturers)	Subject supervisor		dr hab. Barbara Pawłowska, prof. UG				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	30.0	0.0	10.0	0.0	40
	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	40		0.0		60.0	100
Subject objectives	The aim of the course is to familiarise students with methods of reporting environmental, social, and governance (ESG) aspects, as well as to develop practical skills in analysing non-financial data in the context of assessing a company's sustainable development.						

Learning outcomes

Course outcome	Subject outcome	Method of verification
[EKONL3_K03] participates in the preparation of economic and social projects, being able to reconcile legal, economic, ecological, political and social requirements	The student is able to actively participate in the development of socio-economic projects, demonstrating the ability to reconcile legal, economic, environmental, political, and social requirements in the context of ESG reporting.	[SK2] presentation/project/paper/ report
[EKONL3_W04] knows the types of economic and social ties and the regularities governing them	The student has knowledge of the types of economic and social relations relevant to ESG reporting and understands the mechanisms and interdependencies that govern them in the context of sustainable development.	[SW5] implementation of a problem task
[EKONL3_W07] has an advanced knowledge of the economic and financial principles of the functioning and management of economic entities and organisations as well as the legal, organisational, moral and ethical norms and rules governing the functioning of public institutions	The student has knowledge of ESG reporting principles and their connection to the fundamental economic and financial aspects of managing business entities, as well as the legal, organisational, moral, and ethical standards applicable to public institutions.	[SW1] oral statement/ conversation/discussion [SW2] presentation/project/paper/ report
[EKONL3_U08] has the ability to observe, understand and analyse economic and social phenomena and processes using appropriate scientific methods	The student is able to observe, comprehend, and analyse economic and social phenomena and processes using appropriate scientific methods, particularly in the context of ESG reporting.	[SU2] presentation/project/paper/ report

Subject contents	1) **The Concept of ESG as a Component of Sustainable Business Development** - Definition, significance and evolution of the ESG framework - ESG and the Sustainable Development Goals (SDGs): interrelations and impact - ESG as an element of corporate strategy 2) **Corporate Social Responsibility (CSR)** - The evolution of CSR - CSR and stakeholders: expectations, dialogue, and social engagement - Differences and links between CSR and ESG 3) **Principles of Due Diligence in Responsible Business Conduct** - OECD Guidelines for Multinational Enterprises - OECD Due Diligence Guidance for Responsible Business Conduct - United Nations Guiding Principles on Business and Human Rights (UN Global Compact) 4) T**he Environmental Dimension Challenges and Business Strategies** - Decarbonisation and resource efficiency analysis - Investment in green technologies - Circular economy models 5) **Building a Responsible Society the S in ESG** - Employee relations and human rights - Stakeholders and the socially responsible enterprise - The role of social dialogue and partnerships in sustainable development 6) **Corporate Governance the G in ESG** - The role of corporate governance in managing sustainable development - Anti-corruption measures and ESG risk management - The composition and role of the board in shaping organisational culture 7) **ESG in Practice: Non-Financial Reporting**

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<tr><td></td><td>- Reporting obligations CSRD, EU Taxonomy, ESRS

- Key indicators and tools for measuring ESG performance

- Case studies: companies leveraging ESG for growth and innovation

The course is carried out both during class sessions and outside of class through the preparation of a project in teams of 2–4 students. The project is discussed with and approved by the instructor before being presented during class.

Any doubts regarding the issues discussed during classes can be discussed during consultations.</td></tr>
<tr><td>Prerequisites and co-requisites</td><td>Basic understanding of the principles of macroeconomics and microeconomics, and the fundamental aspects of how business entities operate.</td></tr>
<tr><td>Assessment methods and criteria</td><td>
<table>
<tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr>
<tr><td>Attendance and class participation: 10 points</td><td>51.0%</td><td>15.0%</td></tr>
<tr><td>Test: 20 points;</td><td>51.0%</td><td>35.0%</td></tr>
<tr><td>Project: 30 points;</td><td>51.0%</td><td>50.0%</td></tr>
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<tr><td>Recommended reading</td><td>
<table>
<tr><td>Basic literature</td><td>1. Przewodnik po legislacji ESG, Kampania 17 Celów, SGH, Ministerstwo Funduszy i Polityki Regionalnej, Warszawa 2024, https://kampania17celow.pl/wp-content/uploads/2024/11/Przewodnik-po-legislacji-ESG_5.11.2024.pdf

2. H. Sikacz, Ocena ESG przedsiebiorstw niebieskiej gospodarki (blue economy). Wydawnictwo Uniwersytetu Ekonomicznego we Wrocławiu, Wrocław 2025, DOI:10.15611/2024.03.0

3. D. Tłoczyński, J. Czerepko, T. Szymczak, M. Włodarczyk-Woźniczko: The possibilities of implementing non-financial (ESG) reporting by Polish airports. Case study Airport Gdańsk, Materiały konferencyjne: International Conference INVTUR 2024, Aveiro.

4. B. Pawłowska, Benefits of incorporating the concept of corporate social responsibility into the strategy of transport sector companies, Ekonomia i Środowisko, Art. nr 4 67, 2018, [Online]. Dostępne na: http://www.ekonomiaisrodowisko.pl/uploads/eis67.pdf</td></tr>
<tr><td>Supplementary literature</td><td>1. Koszty i wyzwania ESG, Raport https://polskiestowarzyszenieesg.pl/wp-content/uploads/2023/02/PSE-Raport-Koszty-i-wyzwania-ESG.pdf

2. III Ogólnopolski raport ESG: ESG w praktyce - Szansa czy hamulec rozwoju firm? https://polskiestowarzyszenieesg.pl/raporty/

3. Forum odpowiedzialnego biznesu https://odpowiedzialnybiznes.pl/hasla-encyklopedii/

4. Przewodnik po ESG dla sektora MSP https://polskiestowarzyszenieesg.pl/przewodnik-po-esg-dla-sektora-msp/</td></tr>
<tr><td>eResources addresses</td><td></td></tr>
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<tr><td>Example issues/ example questions/ tasks being completed</td><td>During consultations, the details of project implementation will be discussed, and any doubts concerning individual projects will be clarified. Current issues and challenges raised by students will also be addressed.</td></tr>
<tr><td>Work placement</td><td>Not applicable</td></tr>
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