University of Gdańsk

Subject card

Subject name and code	ESG Finance and Non-Financial Reporting, PG_00199465						
Field of study	International Economic Relations						
Date of commencement of studies	October 2026		Academic year of realisation of subject	2027/2028			
Education level	Master'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	2		Language of instruction	Polish			
Semester of study	3		ECTS credits	5.0			
Learning profile	academic		Assessment form	exam			
Conducting unit							
Name and surname of lecturer (lecturers)	Subject supervisor		dr Magdalena Markiewicz				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	15.0	15.0	0.0	40.0	0.0	70
	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	70		0.0	55.0	125	
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.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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.	[SU1] oral statement/conversation/ discussion [SU2] presentation/project/paper/ report
	[MSGMU2_W09] has a knowledge of selected areas of the functioning of a modern enterprise in the national and international environment; understands the conditions, principles and consequences of decisions taken in its structures aiming at the development, and the dependencies among enterprises on the international market	The student knows how to complete a project task related to non-financial reporting and consults on its assumptions and progress with the instructor during consultations and project blocks.	[SW1] oral statement/ conversation/discussion [SW2] presentation/project/paper/ report
	[MSGMU2_W03] knows and understands types of economic ties and the regularities governing them; understands the conditions and principles of the functioning of the market and the market mechanism in the national, international and global aspect	The student knows how to complete a project task concerning a stakeholder map and regulations regarding non-financial reporting.	[SW2] 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.	[SU1] oral statement/conversation/ discussion [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
	[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_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

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
Discussion about the scope and outcomes of the project.	51.0%	20.0%
Preparation and development of a project to examine the areas of non-financial reporting in terms of social, environmental and corporate governance.	51.0%	80.0%

Recommended reading

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

Example issues/ example questions/ tasks being completed	Plan the ESG research scope of a food company.

Work placement	Not applicable

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