

<b>Prowadzący</b>	Lyubov Klapkiv
<b>ERASMUS+ (semestr zima) 2025/2026</b>	TAK
<b>Oferta PJOE (semestr lato) 2025/2026</b>	NIE
<b>Kierunek, rok, stopień dla PJOE (*obowiązkowe)</b>	

\* PJOE – przedmiot w języku obcym dla studentów polskich oraz dla studentów Erasmus+

\*\* zostawić właściwe

#### BASIC INFORMATION ABOUT THE SUBJECT (INDEPENDENT OF THE CYCLE)

<b>Module name</b>	ESG reporting in financial sector
<b>Language of instruction</b>	English
<b>Prerequisites</b>	General knowledge of Economics and Financial Accounting
<b>ECTS points hour equivalents (30h = 6 ECTS; 15h = 3 ECTS)</b>	<p>Contact hours (work with an academic teacher): 15  Total number of hours with an academic teacher: 15  Number of ECTS points with an academic teacher: 1,5  Non-contact hours (students' own work): 15  Total number of non-contact hours: 15  Number of ECTS points for non-contact hours: 1,5  Total number of ECTS points for the module: 3</p>
<b>Educational outcomes verification methods</b>	<p>Analysis of the study cases during the classes  Presentation of the individual project</p>
<b>Description</b>	<p>This module familiarizes students with Environmental, Social, and Governance (ESG) reporting, one of the biggest challenges in today's business world. It gives an overview of the latest changes and trends in ESG and sustainability policies in the European Union, mainly related to financial institutions (banks and insurers). Since 2025, all the big entities in Poland have also been obliged to disclose their ESG practices due to the Corporate Sustainable Reporting Directive. The module equips students with the practical skills and competencies necessary for ESG reporting.</p>
<b>Reading list</b>	<ol style="list-style-type: none"> <li>Guidelines on the management of environmental, social and governance (ESG) risks, European Banking Authority, 2025, <a href="https://www.eba.europa.eu/sites/default/files">https://www.eba.europa.eu/sites/default/files</a></li> <li>Muñoz D., Lamandini M., Siri M. The current Implementation of the Sustainability-related Financial Disclosures Regulation (SFDR), 2024, <a href="http://www.europarl.europa.eu/supporting-analyses">http://www.europarl.europa.eu/supporting-analyses</a></li> <li>Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088</li> <li>MSCI EU Taxonomy Methodology, MSCI ESG Research, November, 2024, <a href="http://www.msci.com">www.msci.com</a></li> <li>Kosztowniak A., The impact of ESG regulations and taxonomy on the credit process in commercial banks, Journal of Finance and Financial Law, 2024, vol. 2(42), p. 87-108.</li> </ol>
<b>Educational outcomes</b>	<p><b>KNOWLEDGE</b></p> <ol style="list-style-type: none"> <li>Understand the main structure of ESG disclosure requirements.</li> <li>Summarize the principles of double materiality.</li> <li>Understand the legislation fundamentals of ESG disclosure.</li> </ol> <p><b>SKILLS</b></p> <ol style="list-style-type: none"> <li>Evaluate the double materiality, particularly the carbon footprint.</li> <li>Identify key societal and governmental risks in the companies' activity.</li> <li>Select adequate tools for ESG risk management strategy.</li> </ol> <p><b>ATTITUDES</b></p> <ol style="list-style-type: none"> <li>Examine the notion that ESG management should become part of an organization's culture;</li> </ol>

	2. Ready for strategic ESG risk analysis and application of mitigative actions.
Practice	n/a

## INFORMATION ABOUT CLASSES IN THE CYCLE

<b>Educational outcomes verification methods</b>	Analysis of the study cases during the classes Presentation of the individual project
<b>Comments</b>	
<b>Reading list</b>	<ol style="list-style-type: none"> <li>Guidelines on the management of environmental, social and governance (ESG) risks, European Banking Authority, 2025, <a href="https://www.eba.europa.eu/sites/default/files">https://www.eba.europa.eu/sites/default/files</a></li> <li>Muñoz D., Lamandini M., Siri M. The current Implementation of the Sustainability-related Financial Disclosures Regulation (SFDR), 2024, <a href="http://www.europarl.europa.eu/supporting-analyses">http://www.europarl.europa.eu/supporting-analyses</a></li> <li>Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088</li> <li>MSCI EU Taxonomy Methodology, MSCI ESG Research, November, 2024, <a href="http://www.msci.com">www.msci.com</a></li> <li>Kosztowniak A., The impact of ESG regulations and taxonomy on the credit process in commercial banks, Journal of Finance and Financial Law, 2024, vol. 2(42), p. 87-108.</li> </ol>
<b>Educational outcomes</b>	<p><b>KNOWLEDGE</b></p> <ol style="list-style-type: none"> <li>Understand the main structure of ESG disclosure requirements.</li> <li>Summarize the principles of double materiality.</li> <li>Understand the legislation fundamentals of ESG disclosure.</li> </ol> <p><b>SKILLS</b></p> <ol style="list-style-type: none"> <li>Evaluate the double materiality, particularly the carbon footprint.</li> <li>Identify key societal and governmental risks in the companies' activity.</li> <li>Select adequate tools for ESG risk management strategy.</li> </ol> <p><b>ATTITUDES</b></p> <ol style="list-style-type: none"> <li>Examine the notion that ESG management should become part of an organization's culture;</li> <li>Ready for strategic ESG risk analysis and application of mitigative actions.</li> </ol>
<b>A list of topics</b>	<ol style="list-style-type: none"> <li>Fundamentals of ESG disclosure.</li> <li>The European Union taxonomy for sustainable activities (EU Taxonomy).</li> <li>Environmental pillar. Application of double materiality.</li> <li>Carbon footprint measurement and disclosure.</li> <li>Social pillar.</li> <li>Governance pillar.</li> <li>Best practices and greenwashing.</li> </ol>
<b>Teaching methods</b>	Presentations, case study discussions
<b>Assessment methods</b>	<p>70 % - Final project presentation</p> <p>30 % - Participation and in-class activity</p>