

## KARTA PRZEDMIOTU

Nazwa przedmiotu: Sustainability reporting

Nazwa w języku polskim:

Nazwa w języku angielskim:

### Dane dotyczące przedmiotu:

Jednostka oferująca przedmiot:	Wydział Organizacji i Zarządzania
Przedmiot dla jednostki:	Politechnika Śląska
Poziom i forma studiów:	I st., studia stacjonarne
Cykl dydaktyczny:	semestr zimowy, 2025/26
Koordynator przedmiotu cyklu:	Dr hab. inż. Patrycja Hąbek, prof. PŚ

### Domyślny typ protokołu dla przedmiotu:

ZAL

### Język wykładowy:

angielski

### Strona WWW:

<https://platforma.polsl.pl/roz/>

### Punkty ECTS

2

### Skrócony opis:

The aim of this program is to equip participants with a comprehensive understanding of sustainability reporting, enabling them to communicate an organization's commitment to sustainability effectively, align with global reporting standards and regulations, engage stakeholders, and apply best practices in various industries. Participants will develop the knowledge and skills needed to navigate the complex landscape of sustainability reporting, fostering a culture of transparency, accountability, and responsible business practices.

### Opis:

Lecture 15h:

1. Introduction to Sustainability Reporting

1.1. Understanding Sustainability: Definition of sustainability, Importance of sustainability in business

1.2. Sustainability Reporting Overview: Purpose and benefits of sustainability reporting, Evolution of sustainability reporting standards

1.3. Stakeholders and Sustainability: Identifying key stakeholders, Understanding stakeholder expectations, Handling stakeholder feedback and concerns

2. Sustainability Reporting Frameworks and Standards

2.1. Global Reporting Initiative (GRI): Reporting process according to GRI

2.2. Aligning reporting with the United Nations SDGs

2.3. Integrated Reporting: Concept and principles of integrated reporting, Integration of financial and non-financial information

2.4. ISO 26000: Social Responsibility

2.5. Environmental, Social, and Governance (ESG) disclosures

3. Regulatory landscape for sustainability reporting

3.1 The EU Directive on Corporate Sustainability Reporting (CSRD)

3.1 Data Verification and Assurance: Ensuring data accuracy and reliability, Third-party assurance and auditing

4. Reporting Case Studies and Best Practices: Industry-specific Reporting, Case studies from various industries

Project 15h:

- Students create a sustainability report for a real organisation applying knowledge and skills acquired throughout the course.

### Literatura:

- Hąbek P.: CSR reporting practices in Visegrad Group Countries and the quality of disclosure, Sustainability 2017 vol. 9 iss. 12, pp. 1-18
- Alavi H., Hąbek P., Cierna H.: Corporate Social Responsibility and Self-Regulations, MMScience Journal, October 2016, s. 1121-1126.

3. Hąbek P., Wolniak R.: Relationship between management practices and quality of CSR reports, *Procedia-Social and Behavioral Sciences*, vol. 220, 2016, pp.115-123, doi:10.1016/j.sbspro.2016.05.475
4. Wolniak R., Hąbek P.: Quality assessment of CSR reports – factor analysis, *Procedia-Social and Behavioral Sciences*, vol.220, 2016, pp. 541-547, doi:10.1016/j.sbspro.2016.05.530
5. Hąbek P., Biały W., Livenskaya G.: Stakeholder engagement in corporate social responsibility reporting. The case of mining companies, *Acta Montanistica Slovaca*, Volume 24 (2019), number 1, pp. 25-34
6. Hąbek P.: Development of corporate social responsibility in Visegrad group countries, *Silesian University of Technology Scientific Papers, Organization and Management Series No. 138*, 2019, pp. 71-82
7. Hąbek P.: Corporate Social Responsibility Reporting in Mining Sector. The European Union Perspective, *Silesian University of Technology Scientific Papers, Organization and Management Series No. 145*, 2020, pp. 159-172
8. Hąbek P., Biały W., Livenskaya G.: Stakeholder engagement in corporate social responsibility reporting. The case of mining companies, *Acta Montanistica Slovaca*, Volume 24 (2019), number 1, pp. 25-34
9. Hąbek P.: Development of corporate social responsibility in Visegrad group countries, *Silesian University of Technology Scientific Papers, Organization and Management Series No. 138*, 2019, pp. 71-82
10. <https://www.globalreporting.org/standards/>
11. [https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting\\_en](https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en)
12. <https://www.corporateregister.com/>

#### **Efekty uczenia się:**

Knowledge. Knows and understands:

K1A \_W2 Theories and general methodology of research in management and quality sciences as well as the nature, place and importance of social sciences in engineering and managerial activities specific to the management and organization of sociotechnical systems.

K1A \_W5 Basic social, economic, legal, ethical and other non-technical conditions of engineering activity, including basic concepts and principles in the field of protection of industrial property and copyright.

K1A \_W6 Basic principles and objectives of sustainable development and their importance in the product life cycle.

Skills. Is able to:

K1A \_U2 Identify, analyze and interpret social and economic phenomena and processes using knowledge in the field of social sciences and standard methods and tools of management and quality sciences in engineering management activities aimed at shaping the efficiency, productivity and organization of production enterprises.

K1A \_U12 Use a foreign language at the B2 level of the Common European Framework of Reference for Languages.

Social competences. Is ready for:

K1A \_K2 Fulfilling social obligations, co-organizing activities for the social environment, initiating activities for the public interest, thinking and acting in an entrepreneurial manner.

#### **Metody i kryteria oceniania:**

Lecture: Test of knowledge provided during lecture. Passing threshold: 50% of points.

Project: the final sustainability report project must be presented.

Course final grade: arithmetic mean of grades from lecture and project classes.

#### **Praktyki zawodowe:**