



REPORTING IMPACT: PEOPLE, PLANET AND BUSINESS
Syllabus

Basic information

Field of study Electives		Didactic cycle 2025/26	
Speciality -		Subject code EKOPSW.S.L8.3719.25	
Organizational unit School of Undergraduate and Graduate Studies		Lecture languages English	
Study level undergraduate studies		Mandatory Elective	
Study form full-time		Block Free choice electives	
Education profile general academic/practical		Department responsible for the subject Department of Accounting	
		Subject related to scientific research No	
		Subject shaping practical skills No	
Coordinator	Aleksandra Szewieczek		
Teacher	Aleksandra Szewieczek		
Period Semester 4	Form of teaching, number of hours and method of examination • lecture: 14, Credit with grade	Number of ECTS points 3	
Sustainable Development Goals	ESG / (Environmental, Social, Governance); non-financial; integrated reporting		

Goals

Code	Goal
C1	To familiarize students with the issues surrounding the development and function of sustainability reporting within the framework of the United Nations Sustainable Development Goals (SDGs).
C2	To inform students about the application of various ESG reporting standards (TCFD, IFRS S, ESRS, SASB, and GRI).
C3	To teach students how to create the narrative, metrics, and strategic recommendations that make up an impact report.
C4	To equip students to recognize and avoid greenwashing and excessive information and narrative overload.
C5	To develop students' ability to evaluate and comprehend companies' business models.
C6	To enable students to learn and understand integrated reporting issues in the area of reporting impact on people, planet and business.

Recommended requirements

finance
financial accounting

Subject's learning outcomes

Code	Outcomes in terms of	Major learning outcomes for the subject	Examination methods
Knowledge:			
W1	The student has profound knowledge of the processes shaping contemporary sustainable development reporting in the scope of the companies' impact on people, planet, and business.	DFI.M_W01, DFI.M_W03	Final test (written) - test, End-of-course assessment - group project
W2	The student is able to assign and use appropriate ESG reporting standards for the needs, capabilities, and expectations of the company and its stakeholders.	DFI.M_W02	Final test (written) - test, End-of-course assessment - group project
Skills:			
U1	The student is able to analyze and apply various standards for reporting the impact of companies on the environment, people, and business.	DFI.M_U01, DFI.M_U02	Final test (written) - test, End-of-course assessment - group project
U2	The student is skilled at reporting on value creation processes and business models aimed at achieving sustainable development goals.	DFI.M_U01, DFI.M_U05	Final test (written) - test, End-of-course assessment - group project
Social competences:			
K1	The student is prepared to critically evaluate acquired knowledge and gather information on non-financial reporting by companies that meets the needs of various stakeholders, particularly in terms of its impact on people, the environment, and business, and to use this information in decision-making processes.	DFI.M_K03	Final test (written) - test, End-of-course assessment - group project

Study content

No.	Course content	Subject's learning outcomes	Activities
1.	1. The fundamentals and evolution of nonfinancial reporting: CSR-ESG-Impact, global trends of impact reporting.	W1, K1	lecture
2.	2. Key concepts: sustainable growth, impact, circular economy, materiality, climate change risk, stakeholders and value chain.	W1, U2	lecture
3.	3. Common global standards for reporting impact on business, planet, and society (GRI, TCFD, SASB, IFRS S).	W2, U1	lecture
4.	4. European and national regulations on reporting the impact on the people, planet and business (SIN, ESRS, UE Taxonomy and others).	W2, U1	lecture
5.	5. Integrated reporting framework and its application in different sector.	W2, U2, K1	lecture
6.	6. Business model and value creation in company reports—how to analyze and interpret it.	U2, K1	lecture
7.	7. Selected issues in impact reporting – core & more, impression management, greenwashing.	W1, K1	lecture
8.	8. Case studies on environmental, social, and business impact reporting—lessons learned from practice.	W1, U2, K1	lecture

Additional information

Activities	Methods of conducting classes
lecture	Lecture using multimedia techniques, Lecture using case studies, Discussion

Activities	Examination method	Percentage
lecture	Final test (written) - test	60%
lecture	End-of-course assessment - group project	40%

Activities	Credit conditions
lecture	test: single choice questions, group projects - analysis of ESG reports of selected companies

Literature

Obligatory

1. International Integrated Reporting Council: The International Framework for Integrated Reporting. IIRC, 2021. <https://integratedreporting.org/wp-content/uploads/2021/01/InternationalIntegratedReportingFramework.pdf>
2. Simoni, L. (2022). Business Models and Corporate Reporting. Designing the platform to illustrate value creation. Routledge.
3. E. Joss (2024). The Book on Sustainability Reporting: Everything You Need to Write Impactful Reports Paperback. Word Worx.
4. Ch., Mio, M., Agostini, F., Scarpa (2025). Sustainability Reporting. Conception, International Approaches and Double Materiality in Action. Palgrave Macmillan Cham, <https://doi.org/10.1007/978-3-031-58449-7>

Optional

1. IIRC (2013) Business model: Background paper for IR. <https://www.ifac.org/knowledge-gateway/audit-assurance/publications/business-model-background-paper-integrated-reporting>
2. Songini, L., Pistoni, A., Baret, P. and Kunc, M.H. (2020), "Non-Financial Disclosure and Integrated Reporting: Practices and Critical Issues"(Studies in Managerial and Financial Accounting, Vol. 34), Emerald Publishing Limited, Leeds, pp. 1-5. <https://doi.org/10.1108/S1479-35122020000034012>
3. B. Dratwińska-Kania, A. Ferens, A. Szewieczek, (2021): Raportowanie zintegrowane o modelu biznesu w kreowaniu wartości przedsiębiorstwa. CeDeWu, Warszawa.
4. International Capital Market Association (ICMA). Handbook Harmonised Framework for Impact Reporting (2024). <https://www.icmagroup.org/assets/documents/Sustainable-finance/2024-updates/Handbook-Harmonised-Framework-for-Impact-Reporting-June-2024.pdf>
5. J. Dyczkowska (eds.), (2025). European Sustainability Reporting Standards in action : context, implementation, ramifications. Publishing House of Wrocław University of Economics and Business.

Calculation of ECTS points

Activity form	Activity hours*
lecture	14
Preparation of the end-of-course assessment - group project	25
Literature study	20
Analysis of lecture notes	25
Solving tasks and case studies	6
Student workload	Hours 90
Number of ECTS points	ECTS 3

* hour means 45 minutes

Major learning outcomes for the subject

Code	Content
DFI.M_K03	Jest gotów do wypełniania różnego typu zobowiązań społecznych, inicjowania działań na rzecz interesu publicznego w zakresie swojej pogłębionej wiedzy i umiejętności w obszarze finansów i rachunkowości.
DFI.M_U01	Potrafi wykorzystać nabytą, pogłębioną wiedzę do identyfikacji, krytycznej analizy i syntezy zjawisk oraz procesów gospodarczych, finansowych, prawnych, społecznych, w tym także w systemie rachunkowości, jak również potrafi formułować i rozwiązywać złożone i nietypowe problemy oraz innowacyjnie wykonywać zadania w nieprzewidywalnych warunkach w obszarze finansów i rachunkowości, poprzez dobór i właściwe zastosowanie metod i narzędzi, w tym nowoczesnych technik informacyjno-komunikacyjnych.
DFI.M_U02	Potrafi komunikować się ze zróżnicowanymi kręgami odbiorców na tematy specjalistyczne z użyciem terminologii z zakresu finansów i rachunkowości oraz dyscyplin uzupełniających.
DFI.M_U05	Potrafi kierować wyodrębnionymi pracami w ramach zespołów.
DFI.M_W01	Zna i rozumie w pogłębionym stopniu wybrane zjawiska oraz procesy, jak również teorie pozwalające wyjaśniać złożone zależności między nimi, stanowiące zaawansowaną wiedzę ogólną z zakresu dyscypliny ekonomia i finanse, ze szczególnym uwzględnieniem finansów i rachunkowości, a także zna i rozumie wybrane zagadnienia z zakresu dyscyplin uzupełniających: nauk prawnych, matematyki, informatyki oraz nauk o zarządzaniu i jakości.
DFI.M_W02	Zna i rozumie w pogłębionym stopniu metody stosowane w finansach i rachunkowości, w szczególności metody matematyczne i statystyczne, metody analizy i efektywnego przetwarzania danych finansowych, z wykorzystaniem nowoczesnych narzędzi informatycznych i rozwiązań sprawozdawczych.
DFI.M_W03	Zna i rozumie złożone problemy oraz tendencje rozwojowe współczesnych finansów i rachunkowości występujące również w skali międzynarodowej na tle dylematów współczesnej cywilizacji.