



# ESG IN CORPORATE PRACTICE

## General data

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| Course code:                               |  |
| ECTS credits:                              | 6  |
| Type of the course:                        | Business elective  |
| Semester:                                  | Fall   |
| Course restrictions:                       | -  |
| Course leader (with availabilities):       | Katalin Erdős (erdosk@ktk.pte.hu)  |
| Further lecturer(s) (with availabilities): | Dr. Zsófia Ásványi, Dr. Mónika Kuti, Dr. Dóra Longauer, Dr. Péter Merza, Dr. Ákos Tóth-Pajor, Dr. Petra Rác-Putzer, Dr. Márta Somogyvári |

## 1. Description and aims

From the second half of the 20<sup>th</sup> century, sustainability in the international political, scientific and economic arena gradually strengthened and gained ground. In the 21<sup>st</sup> century, an important manifestation of this is the integration of corporate ESG, i.e. Environmental, Social and (Corporate) Governance aspects into the fabric of for-profit economic organisations. The aim of the course is to demonstrate ESG's historical place and role in sustainability efforts, including its relationship with CSR and its marketing implications, ESG reporting systems, and to provide insight into a wide range of corporate dimension of ESG aspects, from investment decisions to board composition to supply chains. In addition to reviewing theoretical knowledge, practical corporate cases help to discuss the topic in a complex way.

## 2. Intended Learning Outcomes (CILOs)

Upon the successful completion of this course, students should be able to:

1. connect the concept and principles of sustainability, its methodology, as well as the theories and models of ESG management, marketing and finance. (PILO1)
2. use an interdisciplinary approach to identify sustainability-related problems in his/her area of expertise, as well as use his/her methodological knowledge to solve them. (PILO3)
3. value complex practical, organizational problems in the field of sustainability and ESG and develop solutions for them. (PILO5)
4. using his theoretical and practical knowledge in the field of ESG and sustainability, he/she is able to complete various corporate tasks. (PILO6)
5. responsible and ethically capable of solving organizational problems both independently and in a team. (PILO7)
6. formulate his/her opinion with professional arguments, formulate it responsibly and take into account the consequences of his/her decision. (PILO8)

*(The remarks in brackets express each CILO's connection to the Program Intended Learning Outcomes (PILOs).)*



### 3. Content, schedule

1. Sustainability – the concept and its emergence
2. ESG's place in the sustainability context
3. The relationship between ESG and CSR
4. ESG in corporate finance
5. ESG reporting systems
6. ESG in corporate strategy
7. Human aspects of ESG
8. ESG in the supply chain
9. ESG and circular economy
10. ESG in critical industries (corporate cases)
11. ESG in critical industries (corporate cases)
12. ESG in critical industries (corporate cases)

### 4. Learning and teaching strategy, methodology

*Principal teaching methodologies:* lectures, case study analysis, pre-reading of book chapters, journal articles and policy papers, in-class discussion, student presentations

### 5. Assessment

*Formative assessment elements:* in-class discussions allow continuous feedback.

*Summative assessment elements:*

| Individual Assessment |        | 85%                               | Group Assessment   |                              | 15%   |                  |
|-----------------------|--------|-----------------------------------|--|------------------------------|-------|------------------|
| Name of the element   | Weight | Type                              | Details  | Retake opportunity           | Req.* | Related CILOs    |
| Individual assignment | 70%    | Individual Written Coursework     | Students must submit the ESG analysis of a company                                       | One resubmission opportunity | Yes   | CILO 3, 5, and 6 |
| Student presentation  | 15%    | Individual Oral Coursework        | Students have to present the almost ready-to-submit draft of their individual assignment | No                           | No    | CILO 1, 3, and 6 |
| Groupwork             | 15%    | Group Oral and written Coursework | Students have to solve case studies and present during classes                           | No                           | No    | CILO 1, 2, 4     |

\* Req.: Completion of the element is required to pass the course, irrespective of the performance in other elements.

Assessment in exam course: final exam gives 100% of the final grade

### 6. Learning materials

- Essential  
Buallay, Amina Mohamed (2022): *International Perspectives on Sustainability Reporting*. Emerald Publishing. Bingley, UK. ISBN: 978-1-80117-856-3
- Recommended



EC (2020): *Circular Economy Action Plan: for a Cleaner and More Competitive Europe*. European Commission, DG Communication, ISBN: 978-92-76-19070-7

Kotler, Philip – Lee, Nancy (2004): *Corporate Social Responsibility – Doing the Most Good for Your Company and Your Cause*. John Wiley & Sons

UN (2015): *Transforming our World: The 2030 Agenda for Sustainable Development*.  
<https://sdgs.un.org/sites/default/files/publications/21252030%20Agenda%20for%20Sustainable%20Development%20web.pdf>

Wells, Geoffrey (2015): *Sustainable Business*. Edward Elgar. ISBN: 978-17-81-00185-1

Journal Articles (Moodle)

## 7. Further information

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| <b>International</b> aspects embedded with the course  |
| The ESG is inevitably of international dimension. Case studies from different international contexts will be used. |
| <b>Ethics, Responsibility &amp; Sustainability (ERS)</b> aspects embedded with the course                          |
| The entire course is ERS related.  |
| <b>Connections to the world of practice</b> of the course  |
| The critical industries will be introduced with the inclusion of WoP professionals.                                |