



## Syllabus

**Term:** 2025/26/1

**Subject name:** ESG in Corporate Practice

**Subject code:** M23VFB06E

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**Unit (Unit code)**

Department of Economics and Econometrics (KÖI)

**Lecturer responsible for the course:** Dr. ERDŐS Katalin

**Requirement:** Exam

**Classes per week :**

**Classes per term:**

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### **Purpose of education:**

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.

### **Contents:**

- Sustainability – the concept and its emergence
- ESG's place in the sustainability context
- The relationship between ESG and CSR
- ESG in corporate finance
- ESG reporting systems
- ESG in corporate strategy
- Human aspects of ESG
- ESG in the supply chain
- ESG and circular economy



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### Contents:

- ESG in critical industries (corporate cases)
- ESG in critical industries (corporate cases)
- Student presentations

### System of examing and valuation:

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

*Summative assessment elements:*

<b>Individual Assessment</b>	100%	<b>Group Assessment</b>	0%
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<b>Name of the element</b>	<b>Weight</b>	<b>Type</b>	<b>Details</b>	<b>Retake opportunity</b>	<b>Req.*</b>	<b>Related CILOs</b>
Student presentation	30%	Individual Oral Coursework	Students have to present a company-case along pre-defined aspects	No	No	1, 5



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### System of examining and valuation:

Final exam	70%	Individual Oral Exam work	Students have to discuss issues related to ESG, including theoretical and practical aspects	Yes	Yes	2, 3, 4, 6
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\* *Req.:* Completion of the element is required to pass the course, irrespective of the performance in other elements.

The use of artificial intelligence is allowed for preparation for the presentation, but no AI use is allowed during the presentation or during the exam.

Assessment in exam course: final exam gives 100% of the final grade. The use of AI during the exam is not allowed.

### Bibliography:

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

### Bibliography:

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)