



SUBJECT DATASHEET

Basics of ESG reporting

BMEGT42RRR5001-00

I. SUBJECT DESCRIPTION

1. SUBJECT DATA

Subject name

Basics of ESG reporting

ID (subject code)

BMEGT42RRR5001-00

Type of subject

contact unit

Course types and lessons

<i>Type</i>	<i>Lessons</i>
Lecture	8
Practice	0
Laboratory	0

Type of assessment

obtaining
signature

Number of credits

2

Subject Coordinator

<i>Name</i>	<i>Position</i>	<i>Contact details</i>
Dr. Buzási Attila	associate professor	buzasi.attila@gtk.bme.hu

Educational organisational unit for the subject

Department of Environmental Economics and Sustainability

Subject website

<https://edu.gtk.bme.hu>

Language of the subject

magyar - HU

Curricular role of the subject, recommended number of terms

Programme: „ESG consultant
Subject Role: **Compulsory**
Recommended semester: **1**

Direct prerequisites

<i>Strong</i>	None
<i>Weak</i>	None
<i>Parallel</i>	None
<i>Exclusion</i>	None

Validity of the Subject Description

Approved by the Faculty Board of Faculty of Economic and Social Sciences, Decree No: 580387/26/2025 registration number. Valid from: 2025.05.28.

2. OBJECTIVES AND LEARNING OUTCOMES

Objectives

The aim of the course is to introduce the basics of ESG reporting: data collecting methods, digital tools, ESG strategy, ESRS, IFRS, double materiality, audit schemes. Introduction of the national and international non-financial reporting laws and standards and their similarities and differences. Learning about numerical and narrative disclosure obligations, Learning about the structure of reports and expectations regarding their professional content.

Academic results

Knowledge

1. Knows the basics of ESG reporting.
2. Knows the ESRS;
3. Knows the Hungarian and international certification schemes.
4. Knows the structure of sustainability reports, the quality and quantity of data to be disclosed.

Skills

1. Able to determine the tasks regarding ESG reporting.
2. Able to understand the requirements of Hungarian and international certification schemes.
3. Able to build the structure of sustainability reports.

Attitude

1. Cooperates with the lecturer and other students.
2. Strives to understand complex systems.
3. use the opportunities offered by IT tools.

Independence and responsibility

1. Independently selects and applies the relevant problem-solving and analytical methods in solving the analytical tasks belonging to their field.
2. Feels responsible for all three pillars of ESG.

Teaching methodology

Online lecture

Materials supporting learning

- Előadásmű / ppt slideshow

II. SUBJECT REQUIREMENTS

TESTING AND ASSESSMENT OF LEARNING PERFORMANCE

General Rules

The assessment of the learning outcomes stated in point 2.2. is based on an online Moodle test.

Performance assessment methods

Checking of learning the lecture slides.

Percentage of performance assessments, conducted during the study period, within the rating

- Moodle test: 100

Percentage of exam elements within the rating

Conditions for obtaining a signature, validity of the signature

Active participation in class and/or online consultation with the lecturer. Completing the questionnaire on the course's Moodle page by the deadline.

Issuing grades

Excellent	100
Very good	100
Good	100
Satisfactory	100
Pass	100
Fail	0

Retake and late completion

The active participation in the contact lectures can be compensated during the semester by watching the recorded lectures afterwar

Coursework required for the completion of the subject

Lecture	8
Processing background materials	12
Learning individually	20
Preparing	20
Total	60

Approval and validity of subject requirements

Consulted with the Faculty Student Representative Committee, approved by the Vice Dean for Education, valid from: 05.05.2024.

III. COURSE CURRICULUM

THEMATIC UNITS AND FURTHER DETAILS

Topics covered during the term

Subject includes the topics detailed in the course syllabus to ensure learning outcomes listed under 2.2. can be achieved.

- 1 ESG and sustainability and the dimensions of ESG strategy and action planning;
- 2 Introduction to reporting systems, standards;
- 3 European Sustainability Reporting Standard (ESRS) - general requirements;
- 4 International Financial Reporting Standards (IFRS);
- 5 Concept and interpretation of double materiality;
- 6 Certification bodies, certification methodology;
- 7 Assessment and rating systems in Hungary and abroad

Additional lecturers

Nagy Gréta	ügyvezető/managing director	nagy.greta@dandeliongroup.hu
Gresa László	EHS és ESG igazgató/EHS and ESG Director	gresa.laszlo@dandeliongroup.hu

Approval and validity of subject requirements