

# SUBJECT DATASHEET

**Basics of ESG reporting** 

**BMEGT42RRR5001-00** 

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## 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 |         | Type of                |
|--------------------------|---------|------------------------|
| Type                     | Lessons | assessment             |
| Lecture                  | 8       | obtaining<br>signature |
| Practice                 | 0       | Number of              |
| Laboratory               | 0       | <u>credits</u>         |
|                          |         | 2                      |

**Subject Coordinator** 

Name Position Contact details

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**

Strong None
Weak None
Parallel None
Exclusion 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.

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### 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 bulid 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**

• Előadásdiák / 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.

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## 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

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