



# **SUBJECT DATASHEET**

## **Hungarian and International ESG regulations**

**BMEGT42RRR5006-00**

# I. SUBJECT DESCRIPTION

## 1. SUBJECT DATA

**Subject name**

Hungarian and International ESG regulations

**ID (subject code)** BMEGT42RRR5006-00

**Type of subject**

contact unit

**Course types and lessons**

<i>Type</i>	<i>Lessons</i>
Lecture	15
Practice	0
Laboratory	0

**Type of assessment**

obtaining  
signature

**Number of credits**

4

**Subject Coordinator**

<i>Name</i>	<i>Position</i>	<i>Contact details</i>
Csigéné Dr. Nagypál Noémi	associate professor	csigene.noemi@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**

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**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 make students familiar with the regulatory background of ESG, regarding international, EU level and national aspects, as well as to prepare them to follow the changes and adapt, in order to overview the broader context of their professional tasks. An important part of the course is the ESG financing system, its incentives, and their Hungarian implications.

### Academic results

#### Knowledge

1. Knows the details of Directive 2024/1760 of the European Parliament and of the Council of 13 June 2024 on Corporate Sustainability Due Diligence Directive (CSDDD).
2. Knows the EU Directive 2019/1937 and EU Regulation 2023/2859.
3. Knows possibilities of value chain assessment.
4. Knows the possibilities of value chain assessment .
5. Knows the February 2025 “Omnibus” package of proposals.
6. Knows the key ESG related international conventions (Global Compact, UN Sustainable Development Goals, Paris Agreement).
7. Knows the EU and EU country legislation, third country risks.

#### Skills

1. Able to understand the relevance of regulation to a given organisation/company.
2. Able to monitor and respond to changes in the international regulatory environment.
3. Able to understand the expectations of different stakeholders in the light of the regulatory environment.
4. Able to assess, evaluate and plan for financial and funding implications.

#### Attitude

1. Collaborative, open to working with different experts in different areas of ESG.
2. Proactively monitors changes in the regulatory environment.
3. Interested in funding options (market and subsidised).

#### Independence and responsibility

1. Independently develops and updates knowledge of the regulatory environment.
2. Able to independently coordinate due diligence tasks in a corporate environment, taking into account relevant regulations.
3. Able to provide professional support for financial decisions.

### Teaching methodology

Online lecture

### Materials supporting learning

- Előadásmátrix / Lecture 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	15
Processing background materials	35
Learning individually	35
Preparing	40
Total	120

#### 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

In order to achieve the learning outcomes set out at point 2.2, the subject consists of the following thematic blocks.

- 1 Presentation of the international regulatory environment, EU and EU country legislation, international conventions, third country risks.
- 2 The European Commission's proposal for a Regulation on corporate sustainability due diligence and amending Directive (EU) 2019/1937 and Regulation (EU) 2023/2859 of 2024. Directive (EU) 2024/1760 of the European Parliament and of the Council of 13 June 2022 amending Regulation (EU) 2024/1760 (hereinafter: CSDDD), value chain assessment.
- 3 Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU on corporate sustainability reporting. Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 (hereafter CSRD), accounting rules, sustainability reporting.
- 4 Differences between CSRD and CSDDD.
- 5 Role of regulation and financing, EU Taxonomy, Taxonomy aligned eligible and Taxonomy aligned aligned aligned activities, and EU and domestic incentives from the central bank/banks.
- 6 Description of the domestic regulatory environment, obligations under the ESG Act and its implementing regulations.

### Additional lecturers

Dr. Bethlendi András egyetemi docens/associate professor bethlendi.andras@gtk.bme.hu

### Approval and validity of subject requirements