

**Federal State Autonomous Educational Institution for Higher Education  
PEOPLES' FRIENDSHIP UNIVERSITY OF RUSSIA  
(RUDN University)**

**Faculty of Economics**

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(Educational Division (faculty/institute/academy))

**COURSE SYLLABUS**

**Environmental, Social, and Corporate Governance (ESG)**

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(course title)

**Recommended by the Didactic Council for the Education Field of:**

**38.04.01 Economy**

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(Higher Education Field)

**2022**

## 1. COURSE GOALS

The main purpose is to provide students with knowledge of a set of characteristics of corporate governance, in which the involvement of the company in solving environmental, social and managerial problems is achieved.

## 2. REQUIREMENTS TO LEARNING OUTCOMES

The course “Environmental, Social, and Corporate Governance (ESG)” is aimed at building up and enhancing the following competences

*Table 2.1. Learning Outcomes*

Competence code	Competence	Indicators of Competence Formation / Development
PC-2	Analysis of the securities market, the derivatives market (Professional Standard No. 432 "Securities market Specialist")	PC-2.1. Being able to perform economic and financial analysis of the company, the financial market and its individual segments
		PC-2.2 Knows methods and tools of economic and financial analysis
		PC-2.3 Methods and tools for evaluating the issuer and the issuer's securities
PC-4	Preparation and presentation of financial statements of an economic entity (Professional Standard No. 309 "Accountant")	PC-4.1. Formation of numerical indicators of reports included in the accounting (financial) statements
		PC-4.2 Owns methods of financial analysis of information contained in accounting (financial) statements, establish cause-and-effect relationships of changes that occurred during the reporting period, assess potential risks and opportunities of an economic entity in the foreseeable future
		PC-4.3 Substantiates the decisions taken by the economic entity when conducting internal control, internal and external audit
PC-7	Preparation and implementation of an investment project (professional standard No. 1135 "Specialist in working with investment projects")	PC-7.1. Prepares proposals for investment projects in accordance with the criteria of their market attractiveness, as well as project objectives and product selection criteria
		PC-7.2. Develops algorithms, models, schemes, documents and reports on an investment project
		PC-7.3. Owns methods and models of investment project management

## 3. ACADEMIC PROGRAMME STRUCTURE

The course « **Environmental, Social, and Corporate Governance (ESG)**» is included to Electives of Б1.В.ДВ.02

*Table 3.1. Prior and subsequent disciplines aimed at the formation of competencies*

№ п/п	Code and title of competence	Prior disciplines	Subsequent disciplines (groups of disciplines)
<b>Specialized Professional Competences</b>			
1	Analysis of the securities market, the derivatives market (Professional Standard No. 432 "Securities market Specialist") (PC-2)	Agile / Методологии гибкого управления проектами	Прикладные аспекты инвестиционного анализа Анализ и прогнозирование мировых финансовых рынков Мировая биржевая торговля Подготовка к сдаче и сдача государственного экзамена Подготовка к процедуре защиты и защита магистерской диссертации
2	Preparation and presentation of financial statements of an economic entity (Professional Standard No. 309 "Accountant") (PC-4)	Agile / Методологии гибкого управления проектами	Международные стандарты финансовой отчетности и аудита Подготовка к сдаче и сдача государственного экзамена Подготовка к процедуре защиты и защита магистерской диссертации
3	Preparation and implementation of an investment project (professional standard No. 1135 "Specialist in working with investment projects") (PC-7)	Agile / Методологии гибкого управления проектами	Оценка бизнеса Подготовка к сдаче и сдача государственного экзамена Подготовка к процедуре защиты и защита магистерской диссертации

#### **4. COURSE WORKLOAD AND LEARNING ACTIVITIES**

The course total workload is equal to 2 credits.

*Table 4.1. Types of academic activities during the period of the HE program mastering*

Types of academic activities during the period of the HE program mastering	Total, academic hours	Semesters			
		1			
Contact academic hours	18	18			

Including:					
Lectures					
Lab work					
Seminars (workshops/tutorials)	18	18			
Self-study (ies), academic hours	54	54			
Evaluation and assessment (exam or pass/fail grading)					
Course workload	Ac.h.	72	72		
	Credits	2	2		

## 5. COURSE MODULES AND CONTENTS

*Table 5.1. Course Modules and Contents*

Modules	Topics	Academic Activity Type
<b>Module 1</b> Introduction to ESG	<b>Topic 1.1.</b> Definition of ESG	<b>Seminar</b>
	<b>Topic 1.2</b> Global trends Global Standards and Practices	<b>Seminar</b>
	<b>Topic 1.3</b> ESG Disclosure in the Financial Sector	<b>Seminar</b>
<b>Module 2</b> Sustainable financing	<b>Topic 2.1.</b> ESG Rules for Financial Institutions	<b>Seminar</b>
	<b>Topic 2.2.</b> ESG risks for financial institutions	<b>Seminar</b>
	<b>Topic 2.3.</b> ESG reporting	<b>Seminar</b>
<b>Module 3</b> Corporate sustainability reporting	<b>Topic 3.1.</b> Information disclosure indicators	<b>Seminar</b>
	<b>Topic 3.2.</b> Comprehensive strategy	<b>Seminar</b>
	<b>Topic 3.3.</b> Preparation of reports	<b>Seminar</b>
	<b>Topic 3.4.</b> Mapping stakeholders	<b>Seminar</b>

## 6. CLASSROOM EQUIPMENT AND TECHNOLOGY SUPPORT REQUIREMENTS

*Table 6.1. Classroom Equipment and Technology Support Requirements*

Classroom for Academic Activity Type	Classroom equipment	Classroom Infrastructure and Technology Support Requirements
Seminars	Classroom for seminars equipped with a set of specialized furniture. (r. 17, 27, 29, 101)	a set of specialized furniture; whiteboard; a set of devices includes portable multimedia projector, laptop, projection screen, stable wireless Internet connection. Software: Microsoft Windows, MS Office / Office 365, MS Teams, Chrome (latest stable release)
Self-studies	Classroom for self-studies equipped with a set of specialized furniture. (r. 342)	Classroom, equipped with a set of specialized furniture; whiteboard; a set of devices includes portable multimedia projector, laptop, projection screen, stable wireless Internet connection. Software:

Classroom for Academic Activity Type	Classroom equipment	Classroom Infrastructure and Technology Support Requirements
		Microsoft Windows, MS Office / Office 365, MS Teams, Chrome (latest stable release)

## 7. RECOMMENDED SOURCES FOR COURSE STUDIES

### Main reading(sources):

#### *Printed issue:*

1. How to Avoid a Climate Disaster: The Solutions We Have and The Breakthroughs We Need/Author: Bill Gates; Knopf, 2021
2. Grow the Pie: How Great Companies Deliver Both Purpose and Profit/Author: Alex Edmans; Cambridge University Press, 2021

#### *Additional (optional) reading:*

#### *Electronic and printed full text materials:*

1. The Upcycle: Beyond Sustainability – Designing for Abundance/ Authors: William McDonough and Michael Braungart Publisher: North Point Press, 2013
2. Net Positive: How Courageous Companies Thrive by Giving More Than They Take/ Authors: Paul Polman and Andrew Winston; Harvard Business Review Press, 2021
3. How to Prepare for Climate Change: A Practical Guide to Surviving the Chaos/Author: David Pogue; Simon & Schuster, 2021
4. How Bad Are Bananas?: The Carbon Footprint of Everything (2020 Update)/Author: Mike Berners-Lee; Greystone Books, 2020
5. The Responsibility Revolution: How the Next Generation of Business Will Win/Author: Jeffrey Hollender and Bill Breen; Jossey-Bass, 2010
6. Doughnut Economics: Seven Ways to Think Like a 21st-Century Economist/Author: Kate Raworth; Chelsea Green Publishing Company, 2017
7. The Truth About Green Business/Author: Gil Friend; Barnes & Noble | Amazon, 2009

#### *Electronic libraries with access for RUDN students:*

- Electronic library RUDN – ЭБС РУДН <http://lib.rudn.ru/MegaPro/Web>
- E-library «Университетская библиотека онлайн» <http://www.biblioclub.ru>
  - E-library Юрайт <http://www.biblio-online.ru>
  - E-library «Консультант студента» [www.studentlibrary.ru](http://www.studentlibrary.ru)
  - E-library «Лань» <http://e.lanbook.com/>

#### 2. Databases and search engines:

- NCBI: <https://p.360pubmed.com/pubmed/>
- Вестник РУДН: with a remote access to the database through RUDN University IP addresses (or remotely using an individual login and password). <http://journals.rudn.ru/>
- Elibrary.ru: access with RUDN University IP addresses: <http://www.elibrary.ru/defaultx.asp>

- ScienceDirect (ESD), «FreedomCollection», "Cell Press" ИД "Elsevier" **with a** remote access to the database through RUDN University IP addresses (or remotely using an individual login and password).
- Google Scholar - a freely accessible web search engine that indexes the full text or metadata of scholarly literature across an array of publishing formats and disciplines. Access: <https://scholar.google.ru/>
- Scopus - "Elsevier". with a remote access to the database through RUDN University IP addresses. <http://www.scopus.com/>
- Web of Science with a remote access to the database through RUDN University IP addresses <http://login.webofknowledge.com/>

*Learning Toolkit for self-studies\*:*

1. Lecture materials for “**Environmental, Social, and Corporate Governance (ESG)**”

2. Methodology guidelines for students taking a course of “ **Environmental, Social, and Corporate Governance (ESG)**”

\* - Learning Toolkit materials for self-studies are placed according to the requirements to the course page in TUIS!

## **8. ASSESSMENT AND EVALUATION TOOLKIT**

Assessment and Evaluation Toolkit of Competences that are expected to be acquired as a result are given in the Appendix to the “Environmental, Social, and Corporate Governance (ESG)” Course Syllabus

**Developer:**

**Associate Professor**

**Irina A.Z. Aidrous**

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position, department

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signature

\_\_\_\_\_  
Name

**Head of the Department:**

**Dean**

**Yuriy N. Moseykin**

\_\_\_\_\_  
Department

\_\_\_\_\_  
signature

\_\_\_\_\_  
Name

**HEAD OF THE HIGHER EDUCATION PROGRAM:**

**Head of the program**

**Irina A.Z. Aidrous**

\_\_\_\_\_  
Position, department

\_\_\_\_\_  
signature

\_\_\_\_\_  
Name