The policy of the University of West Georgia is that each student is responsible for checking his/her my.westga.edu e-mail account on a regular basis. When your mailbox is full, you will not receive important updates and information.

I. Catalog Description:
An examination of the tripartite or triple bottom line reporting framework that highlights the economic, environmental, and social performance of an organization. Emphasis is placed on how sustainability creates shareholder value and on how sustainable performance helps investors, creditors, and other users distinguish between companies operating efficiently and those which are not.

II. Required Background or Experience:
A. Prerequisites: ACCT 2101 and ACCT 2102.
B. Prerequisite Justification: A general knowledge of the underlying theory and application of financial and managerial accounting concepts is required. These topics are taught in ACCT 2101 and ACCT 2102.
C. General Education (Core) Contribution:
This course uses the writing skills developed in English, the oral skills developed in Speech, and the critical thinking and analysis abilities developed in Mathematics. The knowledge gained in the Core Area IV course of CISM 2201 (spreadsheets and word processing) is also used.

III. Expected Outcomes:
A. Understand the current sustainability reporting environment.
B. Explain the recognition, measurement, and disclosure concepts underlying contemporary sustainability reporting.
C. Critically assess current developments and approaches to social and environmental reporting, practice, theory, and regulation.

D. Understand and apply the accounting principles of lean accounting and environmental accounting.

E. Have a working knowledge of ethical, political, and legal considerations that affect business decisions in the areas of corporate governance, social responsibility, and sustainability.

F. Understand the framework for sustainability (triple bottom line) reporting, including how to utilize and analyze the reports.

IV. Text – Required the first week of class


V. Special or Unique Student Materials:

Cases and readings to be downloaded from UWG’s CourseDen (D2L).

VI. Expanded Description of the Course and Instructional Methods:

A. Expanded Description of the Course:

The course examines the sustainable business model, the related reporting initiatives, the metrics used to measure performance, and how sustainability creates shareholder value. The course provides an introduction to and analysis of corporate social reporting, and responsibility. The course will examine the theory and practice of social and environmental reporting, and look at the practical and political constraints on the development of substantive social and environmental reporting. It will also explore different ways in which the discharge of social accountability might be achieved and assess some of the current developments and applications of that reporting.

A. Instructional Methods:

a. Lecture and Problem-Solving:

Theories of corporate social responsibility and lean accounting are examined and their relationships to valuation theories of economics and accounting are illustrated.

b. Case Research:

Sustainability reporting has emerged as a new reporting paradigm. A research paper and case projects lead students to an examination of the use
of various metrics in the analysis and measurement of sustainable business performance and how it adds value to the business.

c. Lecture:
The course will encompass an examination of the *State of Green Business 2013 Corporate Report*, which examines the sustainability reports of over 1600 publicly traded companies. The sustainability initiatives contained within these reports will be analyzed.

VII. Methods of Evaluating Outcomes:

A. Evaluation Tools:

<table>
<thead>
<tr>
<th>Evaluation Tools</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exams (3 @ 100 points each)</td>
<td>300</td>
</tr>
<tr>
<td>Readings (10 @ 10 points each)</td>
<td>100</td>
</tr>
<tr>
<td>Case Analysis Projects (4 @ 25 points each)</td>
<td>100</td>
</tr>
</tbody>
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Total Attainable Points 500 points

*Work submitted for credit in other courses will not be accepted for credit in this course.*

B. Learning Domains:

a. Cognitive: Knowledge, comprehension, application, analysis, synthesis, evaluation.

b. Affective: Receiving, responding, valuing, organization, characterization.

c. Psychomotor: Set, complex overt response, adaptation, and origination.

C. Readings Summaries:

For each reading assignment, students should type a summary of the article and where appropriate discuss all sides of an issue, citing specific advantages and disadvantages. Students should include their own opinion on the topic, providing their supporting rationale. Typically, 1-2 pages is sufficient.

D. Case Assignments:

For each case assignment, all questions must be answered based on an analysis (financial and/or conceptual) of the company facts and data. Supporting computations and rationales should be provided. Information obtained from external sources/references should be included with your answers.
VIII. Policies:

A. Academic Integrity
   Students at West Georgia assume responsibility for upholding the Honor Code as stated in the Student Handbook.

B. American Disabilities Act
   It is the policy of UWG to accommodate students with disabilities.

C. Attendance
   The only in-class meetings scheduled for this course are May 8, 15, and 21, when exams will be administered.

D. Assignments
   Late assignments will not be accepted. All assignments should be completed on the computer and/or emailed to the instructor.

E. Classroom Behavior
   Cell phones must be turned off and text messaging is not allowed during exams.

F. Exams
   Missing an exam for any reason requires the student to take a comprehensive final, which counts 200 points—100 points for the missed exam and 100 points for the final exam. Therefore, no make-up exams will be given. If you know in advance that you cannot attend class on an exam date, you may make arrangements to take the exam early. Students who do not miss an exam during the semester cannot exempt the final. No more than one exam can be missed during the semester; any additional missed exams will receive a grade of zero.

G. RIGHTS AND RESPONSIBILITIES: The document at this link contains important information pertaining to your rights and responsibilities in this class. Please carefully review the information at the following link:

   http://www.westga.edu/assetsDept/vpaa/Common_Language_for_Course_Syllabi.pdf

H. Credit Hour Policy (3 credit hours):
   Generally, students can expect to spend about 450 minutes of class work outside of the classroom each week. This out-of-class work may include, but is not limited to, readings, assignments, projects, group work, research, and test preparation. The amount of out-of-class time required for a given outcome will vary by student.
IX. May Semester Schedule:

SAA: Sustainability, Accounting and Accountability

GTG: Green to Gold

May 5 Overview and History of Sustainability Accounting and Reporting ---
SAA: Ch. 1 Introduction and Setting the Scene
Ch. 7-8 Motivations for Corporate Reporting: Full Impact Accounting and Organizational Change

May 6 GTG: Ch. 1-3

Readings (UWG D2L):


Readings’ Summaries Due by 11:50 p.m.

May 7 Sustainability Reporting Frameworks & Global Reporting Initiatives---
SAA: Ch. 3-4

Comparison of Sustainability Reporting vs. Traditional Financial Reporting
GTG: Ch. 4-6

Case 1 Due by 11:50 p.m.

May 8 Readings:


Exam I (SAA---Ch. 1, 3, 4, 7, 8), (GTG---Ch. 1-6)
ADM 117, 5:30-8:55 p.m.
May 9  
**Readings’ Summaries Due by 11:50 p.m.**

External Stakeholders and Their Role in Sustainability Accounting---
**SAA:** Ch. 6

Future Prospects for Corporate Sustainability Reporting
**SAA:** Ch. 10

Full Cost Accounting
**SAA:** Ch. 11

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May 12  
Sustainability in the Public Sector
**SAA:** Ch. 13, 15

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May 13  
**GTG:** Ch. 7-9

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May 14  
**Readings:**


**Readings’ Summaries Due by 11:50 p.m.**

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May 15  
**Exam II** (SAA: Ch. 6, 10, 11, 13, 15), (GTG: Ch. 7-9)
ADM 117, 5:30-8:55 p.m.

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May 16  
**Case III Due by 11:50 p.m.**

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May 19  
Sustainability---Socially and Ethically Responsible Investing
**SAA:** Ch. 14

Business Planning from a Triple Bottom Line Perspective
**GTG:** Ch. 10-12
May 20
Global Perspectives on Sustainability
Social Impacts on Sustainability

Readings:


Readings’ Summaries Due by 11:50 p.m.

Case IV Due by 11:50 p.m.

May 21
Exam III (SAA: Ch. 14), (GTG: Ch. 10-12)
ADM 117, 5:30-8:55 p.m.