ACCT 4265 E01
SUSTAINABILITY ACCOUNTING AND REPORTING
Course Outline
Summer 2017

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Fax: 678-839-5040
Email: sseay@westga.edu

Online: MW 7:00-9:00 pm
Office Hours: Saturday, 10:00am-noon & by appointment.

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. For all communication in this class, please use the CourseDen email.

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.

B. Instructional Methods:

a. Engagement 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. Cases:

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. Analysis:

The course will encompass an examination of the *State of Green Business*
2016 Corporate Report, which examines the sustainability reports of over 1600 publicly traded companies. The sustainability initiatives contained within these reports will be analyzed and the key performance metrics discussed.

d. Research:
Students are required to research and analyze the Sustainability Report of a publicly-traded company and submit a paper explaining their findings. Examples of such an analysis will be provided on D2L. Additional information will be posted on D2L describing in detail the requirements for completing this project.

VII. Methods of Evaluating Outcomes:

A. Evaluation Tools:

<table>
<thead>
<tr>
<th>Evaluation Tools</th>
<th>Points</th>
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<tbody>
<tr>
<td>Participation</td>
<td>50</td>
</tr>
<tr>
<td>Chapter Summaries (10 points each)</td>
<td>270</td>
</tr>
<tr>
<td>Readings (10 @ 10 points each)</td>
<td>100</td>
</tr>
<tr>
<td>Case Analyses (3 @ 50 points each)</td>
<td>150</td>
</tr>
<tr>
<td>Sustainability Report Analysis Research Paper</td>
<td>100</td>
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Total Attainable Points: 670 points

A 10-point grading scale will be employed.

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.

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
Since this course is offered 100% online, students must be self-disciplined and manage their time to complete all course assignments thoroughly and on a timely basis.

D. Assignments
Late assignments will not be accepted for any reason. Due dates for all semester assignments are provided in this syllabus and accessible to all class members as of the first day of the semester. Do not wait until the last minute to attempt an assignment; working ahead provides a safety net in case of illness or other unforeseen events. You may submit assignments early at any time. All assignments should be completed on the computer. READINGS: Students will choose 10 of the readings posted on D2L to summarize and submit. The summaries should be at least 2 pages (double-spacing, Times New Roman, Font 12) and no longer than 3 pages. Assignment folders will be provided in D2L in the Assessments link. Cases: Cases are posted on D2L. For each case assignment, students will summarize each case (carefully noting all key points), thoroughly answer all questions providing supporting rationales, and conclude with your opinion concerning the issues discussed in the case. Justify all opinions and answers with supporting rationales and/or calculations (double-spacing, Times New Roman, font 12---at least 3 pages and no more than 6 pages). Assignment folders will be provided for each case submission in Assessments. Sustainability Report Analysis: Each student will select a publicly traded company which also prepares a Sustainability Report. Students will analyze the report, including the key performance metrics reported by the company, and the sustainability framework used to measure the company’s performance (i.e., GRI, DJSI, SASB, etc.). The paper should highlight the company’s progress toward meeting each sustainability goal/objective. Additional instructions will be provided later and an assignment folder will be provided in Assessments for the final submission.

E. Chapter Summaries
Students must summarize each chapter in both texts and submit the summaries by the due date. Assignment folders will be designated in D2L for each chapter submission. While weekly assignments require submission of 7 chapter summaries, each chapter should be summarized individually. Therefore, the first week’s assignment relating to chapters 1-6 would involve summarizing and submitting 6 individual chapter summaries---NOT one summary covering chapter 1-6. The summary should thoroughly describe each key topic in the chapter and explain its relevance in the sustainability framework. Chapter summaries should be 3-5 pages, double-spaced.

F. Discussions (Communication) and email will provide students an opportunity to ask questions, discuss content, and engage with the instructor and fellow students. Since participation/engagement is an important component of the final semester
grade, students are strongly encouraged to participate in these sessions.

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): As Business/Accounting majors, we understand that investment and return are positively correlated. Therefore, students are encouraged to diligently invest the necessary time in completing course requirements. **There is no Extra Credit in this course.**

The schedule and assignments listed below may be modified at the discretion of the instructor. Please check your CourseDen News and email for updates and other instructions/announcements.

<table>
<thead>
<tr>
<th>IX.</th>
<th>Assignment Schedule:</th>
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<tbody>
<tr>
<td>GTG:</td>
<td>Green to Gold</td>
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<tr>
<td>TBL:</td>
<td>Triple Bottom Line</td>
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<tr>
<td>Jun. 27-Jul. 1</td>
<td>GTG: Ch. 1-6; Chapter 1-6 Summaries due Jul. 1st by 11:50 pm</td>
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<tr>
<td>Jun. 30</td>
<td>Case 1 due by 11:50 pm</td>
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<td>Jul. 2</td>
<td>Readings 1-5 due by 11; 50 pm</td>
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<td>Jul. 3</td>
<td>Case 2 due by 11:50 pm</td>
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<tr>
<td>Jul. 2-8</td>
<td>GTG: Ch. 7-12; Chapter 7-12 Summaries due Jul. 8th by 11:50 pm</td>
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<td>TBL: Ch. 1; Chapter 1 Summary due Jul 8th by 11:50 pm</td>
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<td>Jul. 9</td>
<td>Readings 6-10 due by 11:50 pm</td>
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<td>Jul 10</td>
<td>Case 3 due by 11:50 pm</td>
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<td>Jul. 9-15</td>
<td>TBL: Ch. 2-8; Chapter 2-8 Summaries due Jul.15th by 11:50 pm</td>
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<td>Jul. 16-20</td>
<td>TBL: Ch. 9-15; Chapter 9-15 Summaries due Feb. 5th by 11:50 pm</td>
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<tr>
<td>Jul. 22</td>
<td>Sustainability Research Analyses &amp; Paper due by 11:50 pm</td>
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THIS COURSE IS TAUGHT COMPLETELY ONLINE. THEREFORE, IT IS THE
RESPONSIBILITY OF EACH Student TO CHECK THE COURSEDENT SITE FOR THIS
CLASS FOR ANY UPDATES/ANNOUNCEMENTS AND TO COMPLETE ALL
ASSIGNMENTS WHEN DUE. LATE ASSIGNMENTS ARE NOT ACCEPTED. YOU
MAY CONTACT ME THROUGH COURSEDENT EMAIL OR SET UP AN APPOINTMENT
TO MEET WITH ME IN MY OFFICE. I WILL RESPOND TO EMAILS WITHIN 24
HOURS. IF YOU HAVE ANY QUESTIONS/CONCERNS, DO NOT HESITATE TO
CONTACT ME. I AM AVAILABLE TO HELP YOU, AND I WELCOME YOUR
COMMENTS AND SUGGESTIONS FOR IMPROVING THE CLASS.