WOLF PACT

Protecting the integrity of a degree from the Richards College of Business at the University of West Georgia is the responsibility of the administration, faculty, staff, and students of the college. Our mission is “To become a globally recognized college of business preparing forward-thinking, responsible leaders.” Responsible leaders are ethical leaders, and this behavior begins in the classroom. One of our Strategic Goals is to demonstrate “…commitment to the principles of honesty and integrity in interactions and undertakings, [and] accountability for personal behavior…”. As such, we have developed the Wolf Pact in an effort to promote and maintain the highest standards of integrity, professional behavior, ethical actions, and personal conduct.

The purpose of this pact is to maintain that a degree from the Richards College of Business at the University of West Georgia is held in high regard by all internal and external constituents, and that a degree from the University of West Georgia is as meaningful in the future as it is today.

I have reviewed the information in this syllabus, and I agree to abide by the policies stated. I will conduct myself in accordance with the RCOB Wolf Pact to protect the integrity of my degree and all those others who receive a degree from the Richards College.

Signature: __________________________________________

917#: __________________________________________

Date: __________________________________________

Syllabus, ACCT 4265 E01, Dr. Sharon S. Seay, Summer 2018
INSTRUCTOR INFORMATION

NAME:
Sharon S. Seay, Ph.D.

OFFICE LOCATION:
Adamson Hall 203B

OFFICE HOURS:
By appointment.

CONTACT INFORMATION:
Phone: 478-258-2077 (Cell)
Email: sseay@westga.edu

Communication Preference: I prefer you contact me through CourseDen email.

COURSE INFORMATION

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.

Prerequisites
ACCT 2101 and ACCT 2102.

DELIVERY METHODS
This course is offered fully online. Students will access all course materials at the CourseDen site for this course.

LEARNING GOALS
We will build on the following learning goals throughout the term:

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.

TEXTBOOKS AND MATERIALS

TEXTBOOK 1

TEXTBOOK 2

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

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 --- Problem Solving/Decision Making:
   Sustainability reporting has emerged as a new reporting paradigm. 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 and decision utility to users.

c. Critical Thinking & Analysis:
   In addition to the Harvard cases and corporate sustainability report analysis projects, the course will examine the Sustainability Reporting Frameworks as well as key performance indicators employed by each. The course will encompass an examination of the State of Green Business 2017 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 Reports of 2 publicly-traded companies. An analysis of specific components of the Sustainability Report will be submitted by the student. Additional information will be posted on D2L describing in detail the requirements for completing these projects.

e. Written Communication:

COURSE POLICIES

LATE POLICY
Late assignments will not be accepted for any reason. Due dates for all semester assignments are provided in this syllabus as well as the course calendar 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. Since summer is a compressed schedule, it is imperative that students not fall behind. The schedule has been designed to provide sufficient time to read each chapter, complete all assignments, and apply chapter concepts through case problem solving and analysis and sustainability reporting projects completion.

COURSEDEN
This is a fully online class, and all course resources are available through CourseDen. All projects and other assignments will be submitted to an assignment folder in CourseDen. The CourseDen site for our course will open to all enrolled students on May 31.

CLASS TECHNOLOGIES
CourseDen resources for this course include current articles, Harvard cases, and online corporate sustainability reports for analysis. In addition, links are provided to CDP, GRI, DJSI, SASB, ISO, and WBCSD sustainability reporting frameworks as well as the most current “State of Green Business Report 2017.” Blackboard Collaborate will be utilized for weekly interactive sessions with students.
HONOR CODE
At the University of West Georgia, we believe that academic and personal integrity are based upon honesty, trust, fairness, respect, and responsibility. Students at West Georgia assume responsibility for upholding the honor code. West Georgia students pledge to refrain from engaging in acts that do not maintain academic and personal integrity. These include, but are not limited to, plagiarism, cheating, fabrication, aid of academic dishonesty, lying, bribery or threats, and stealing.

The University of West Georgia maintains and monitors a confidential Academic Dishonesty Tracking System. This database collects and reports patterns of repeated student violations across all the Colleges, the Ingram Library, and the School of Nursing. Each incidence of academic dishonesty is subject to review and consideration by the instructor, and is subject to a range of academic penalties including, but not limited to, failing the assignment and/or failing the course. Student conduct sanctions range from verbal warning to suspension or expulsion depending on the magnitude of the offense and/or number of offenses. The incident becomes part of the student’s conduct record at UWG.

Additionally, the student is responsible for safeguarding his/her computer account. The student’s account and network connection are for his/her individual use. A computer account is to be used only by the person to whom it has been issued. The student is responsible for all actions originating through his/her account or network connection. Students must not impersonate others or misrepresent or conceal their identities in electronic messages and actions. For more information on the University of West Georgia Honor Code, please see the Student Handbook.

ASSIGNMENTS
ASSIGNMENTS FOR THIS COURSE INCLUDE CURRENT ARTICLES ON SUSTAINABILITY ACCOUNTING & REPORTING (READINGS), MODULE SUMMARIES FROM THE 2 TEXTS, HARVARD CASES FOR ANALYSIS, AND CORPORATE SUSTAINABILITY REPORT ANALYSIS (MICRO & MACRO ASSESSMENT). ALL ASSIGNMENTS ARE DESIGNED TO ACHIEVE THE LEARNING GOALS FOR THIS COURSE.

WRITTEN ASSIGNMENTS
This is a senior level course. All module summaries, readings summaries, case analyses, and sustainability report analyses require you to be able to communicate effectively at a professional level. Before submission, please review your work for spelling, grammar, and sentence structure. Be sure to perform a spelling and grammar check. Points will be subtracted for misspelled words, incomplete sentences, incorrect punctuation, etc. Effective written communication skills are not only an academic requirement, but are also a necessary career competency. The summaries are not busy-work. Writing down the key concepts helps to reinforce them and promote learning. They enable you to concisely summarize the key concepts gleaned from reading the text.
materials. You will then apply those concepts in completing the cases and report analyses.  

**University Writing Center:** The University Writing Center assists students with all areas of the writing process. For more information, contact them: 678-839-6513 or writing@westga.edu

**Exams**

There are no exams in this course. Instead of exams, students will apply chapter content through case analysis and sustainability report analysis.

**Readings**

Students will choose 10 of the journal articles posted on D2L to summarize and submit. The summaries should be at least 2 full pages (double-spacing, Times New Roman, Font 12) and no longer than 3 pages. Assignment folders will be provided in D2L (CourseDen).

**Cases (100 Points Each)**

Harvard cases are posted on D2L. For each case assignment, students will:

1. summarize each case (carefully noting all key points),
2. thoroughly answer all questions providing supporting rationales, and
3. 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 4 full pages and no more than 7 pages). Assignment folders will be provided for each case submission.

**Sustainability Report Analysis (50 Points Each)**

Each student will select 2 publicly traded companies which prepare 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.). Each report analysis (50 points each) will be submitted to the designated ‘Assignment’ folder.’ Your analysis should be thorough and focus on accounting aspects of the report.

**Module Summaries**

Students must summarize each module of chapters in both texts and submit the summaries by the due date. Assignment folders will be designated in D2L for module submissions. The summary should thoroughly describe each key topic/concept in the module and explain its relevance in the sustainability framework. Module summaries should be 4-7 full pages, double-spaced, Times New Roman, 12 font. Module summaries include only the text chapters.
**GREEN TO GOLD — GTG**

**Triple Bottom Line - TBL**

**Module 1:**
GTG: Ch. 1-5  
Readings 1 & 2

**Module 2:**
GTG: Ch. 6-12  
Readings 3 - 5

**Module 3:**
TBL: Ch. 1-7  
Case 1  
Sustainability Report Analysis No. 1

**Module 4:**
TBL: Ch. 8-15  
Case 2  
Sustainability Report Analysis No. 2

**GRADING**

<table>
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<th>Points</th>
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<tr>
<td>Analysis of Sustainability Reports (50 points each)</td>
<td>100 points</td>
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<tr>
<td>Module Summaries (10 points each)</td>
<td>40 points</td>
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<tr>
<td>Readings (5 @ 10 points each)</td>
<td>50 points</td>
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<tr>
<td>Case Analyses (2 @ 100 points each)</td>
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**Total Attainable Points** 390 points

A 10-point grading scale will be applied.

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<td>B</td>
<td>312 – 350</td>
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<td>C</td>
<td>273 – 311</td>
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<td>D</td>
<td>234 - 272</td>
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<tr>
<td>F</td>
<td>&lt;272</td>
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I utilize the grade book feature in D2L(CourseDen) to keep up with grading throughout the term and ensure that students always know their standing in terms of their overall grade. **Work submitted for credit in other courses will not be accepted for credit in this course.**
COURSE CALENDAR

WEEK 1, MAY 31 – JUNE 2, MODULE 1
- Required readings – 2 (Choose any 2 and submit a summary of each article to the assigned folder by 11:50 pm, June 2
- Assignments - Read GTG chapters 1-5; Submit a summary of these chapters to the Module Summary 1 folder by June 2, 11:50 pm
- Blackboard Collaborate Online Meeting June 1, 8 pm

WEEK 2, JUNE 3 – 9, MODULE 2
- Required readings – 3 (Choose any 3 and submit individual article summaries to the assigned reading folder by 11:50pm, June 9
- Assignments – Submit Module 2 Summary for GTG chapters 6-12 by 11:50 pm, June 9

WEEK 3, JUNE 10 – 16, MODULE 3
- Assignments – Submit Module 3 Summary for TBL chapters 1-7 by 11:50 pm, June16
- Projects – Sustainability Report Analysis 1 due by 11:50 pm, June 16
- Cases – Case 1 analysis due by 11:50 pm, June 16

WEEK 4, JUNE 17 – 23, MODULE 4
- Assignments – Submit Module 4 Summary for TBL chapters 8-15 by 11:50 pm, June 23
- Projects – Sustainability Report Analysis 2 due by 11:50 pm, June 23
- Case – Case 2 analysis due by 11:50 pm, June 25

UNIVERSITY-WIDE SYLLABUS INFORMATION:
Please review the “Common Language for Course Syllabi” for university-wide updates. Even if you have read it before, the most current information is maintained at this site.