ACCT 5265-01D
SUSTAINABILITY ACCOUNTING AND REPORTING
Internet Based Course
Course Outline
Summer 2014

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Classroom:  ADM 117
Office Hours:  TR 10:00 a.m. – 12:30 p.m.

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 Tool</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>
<tr>
<td>Research Paper</td>
<td>100</td>
</tr>
</tbody>
</table>

**Total Attainable Points** 600 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.
E. Research Paper:
By May 8th, each graduate student should have chosen their research topic and submitted it to the instructor for approval. Choose a topic related to sustainability or sustainability reporting that interests you and for which you are able to cite at least 5 references. At least 3 of these references should be from academic journals. Utilizing Galileo and the UWG’s library database resources, accessible from the UWG homepage is strongly recommended. Clearly state the objective of your paper, present all sides of an issue with supporting references, state your own evaluation of the issue with supporting rationale, and summarize your findings. Be sure to include a bibliography. MLA format is preferred.

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):
1. “Strategy & Society: The Link between Competitive Advantage and
Corporate Social Responsibility,” Porter & Kramer.
2. “Toward a Descriptive Stakeholder Theory: An Organizational Life
Cycle Approach,” Jawahar & McLaughlin.
3. “Sources of Corporate Environmental Performance,” Thornton, Kagan, &
Neil.

Readings’ Summaries Due by 11:50p.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)
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

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

May 13  GTG:  Ch. 7-9

Case II Due by 11:50 p.m.

May 14  Readings:

   Achieving Economic, Social, and Environmental Success---and How You
3. “Capitalism at the Crossroads: The Unlimited Business Opportunities in
   Solving the World’s Most Difficult Problems,” Hart.

Readings’ Summaries Due by 11:50 p.m.

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

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

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.  

**Research Paper Due**