ACCT 5265
SUSTAINABILITY ACCOUNTING AND REPORTING
Course Outline
Summer 2015

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Office Hours: M – F 2:45-3:45 pm & 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.

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 2015 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. Analysis:
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:

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<thead>
<tr>
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<th>Points</th>
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<tbody>
<tr>
<td>Exams (2 @ 100 points each)</td>
<td>200 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 (3 @ 50 points each)</td>
<td>150 points</td>
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<tr>
<td>Sustainability Report Analysis</td>
<td>100 points</td>
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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.

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 a significant portion of this course work is conducted online, the class will only meet twice in order to administer the two required exams. The dates are listed in the course schedule provided at the end of this syllabus. Therefore, students must be self-disciplined and manage their time to complete all course assignments on time.
D. Assignments

Late assignments will not be accepted. All assignments should be completed on the computer. **READINGS:** Students will choose 5 of the readings posted on D2L to summarize and submit. The summaries should be at least 1 page (double-spacing, Times New Roman, Font 12) and no longer than 3 pages. **Cases:** Cases are posted on D2L. Students will summarize briefly each case, 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 2 pages and no more than 5 pages). **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.). Additional instructions will be provided later and the project will be discussed prior to Exam I.

E. Classroom Behavior

Cell phones must be turned off and text messaging is not allowed during class.

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. The exams will be administered in class on the specified dates provided in the schedule.

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](http://www.westga.edu/assetsDept/vpaa/Common_Language_for_Course_Syllabi.pdf)

H. Credit Hour Policy (3 credit hours): Students in this class will spend 150 minutes per week with faculty instruction. 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. Session IV Schedule:

**GTG:** Green to Gold

**PLBK:** Green to Gold Business Playbook

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<thead>
<tr>
<th>Date</th>
<th>GTG:</th>
<th>PLBK:</th>
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<tbody>
<tr>
<td>Jun 29-Jul 3</td>
<td>Ch. 1-3; Ch. 1</td>
<td>Ch. 1</td>
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<tr>
<td>Jul 6</td>
<td>Case I MUST BE SUBMITTED BY 11:50pm (DROPBOX)</td>
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<td>Jul 6-9</td>
<td>Ch. 6-7; Ch. 3</td>
<td>Ch. 3</td>
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<td>Jul 10</td>
<td>Exam I: Ch. 1-3, 6-7; Ch. 1, 3</td>
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<td>Jul 13</td>
<td>Case II MUST BE SUBMITTED BY 11:50pm (DROPBOX)</td>
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<td>Jul 13-17</td>
<td>Ch. 4-7; 17</td>
<td>Ch. 10</td>
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<td>Jul 20-23</td>
<td>Ch. 22-23; Ch. 10</td>
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<td>Jul 21</td>
<td>ALL READINGS SUMMARIES MUST BE SUBMITTED TO THE D2L DROPBOX BY 11:50pm</td>
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<td>Jul 22</td>
<td>Case III MUST BE SUBMITTED BY 11:50pm (DROPBOX)</td>
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<td>Jul 23</td>
<td>Sustainability Report Analysis MUST BE SUBMITTED BY 11:50pm (DROPBOX)</td>
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<td>Jul 24</td>
<td>Final Exam (5:30-7:30pm)</td>
<td>Ch. 10; Ch. 4-7, 17, 22-23</td>
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