Instructor: Dr. S. Seay
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Office Hours: By appointment.

Please contact me through CourseDen email. 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.

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.

Required Background or Experience:
- Prerequisites: ACCT 2101 and ACCT 2102.
- 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.
- General Education (Core) Contribution: This course uses the writing skills developed in English 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.

Expected Outcomes:
- Understand the current sustainability reporting environment.
- Explain the recognition, measurement, and disclosure concepts underlying contemporary sustainability reporting.
- Critically assess current developments and approaches to social and environmental reporting, practice, theory, and regulation.
- Understand and apply the accounting principles of lean accounting and environmental accounting.
- Have a working knowledge of ethical, political, and legal considerations that affect business decisions in the areas of corporate governance, social responsibility, and sustainability.
• Understand the framework for sustainability (triple bottom line) reporting, including how to utilize and analyze the reports.

Required Text Materials:

Special or Unique Student Materials:
Cases and readings to be downloaded from UWG’s CourseDen (D2L).

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.

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. 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. Critical Thinking & Analysis:
The course will reference the State of Green Business 2019 Corporate Report, which examines the sustainability reports of over 1600 publicly traded companies. Students will choose two public companies that prepare sustainability reports, analyze those reports, and evaluate the value of said reports. The sustainability initiatives contained within these reports will be analyzed and the key performance metrics evaluated.
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. Students will analyze the complete sustainability report of a chosen public company and submit a paper explaining their findings.

e. Written Communication:
This is a graduate level course. All module summaries, readings summaries, case analyses, sustainability report analyses, and the research paper 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. 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.

Assignments:
Assignments for this course include current articles on sustainability accounting & reporting (Readings), Module Summaries from the 2 texts, Harvard cases for analysis, corporate Sustainability Report Analysis, and completion of a Research Paper based on the analysis of a public company sustainability report (Micro & Macro Assessment). All assignments are designed to achieve the learning goals for this course.

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 5 of the readings 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.

- **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 full pages and no more than 6 pages). Assignment folders will be provided for each case submission.

- **SUSTAINABILITY REPORT ANALYSES:** 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.

- **RESEARCH PAPER:** Using sustainability report 2, present your analysis and findings in a research paper (50 points). The paper should highlight the company’s progress toward meeting each sustainability goal/objective. An ‘Assignment’ folder will be provided for the final submission.

- **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 3-6 full pages, double-spaced.

**Methods of Evaluating Outcomes:**

**Evaluation Tools:**

- Analysis of Sustainability Reports (50 points each)……..100 points
- Module Summaries (10 points each).............................. 40 points
- Readings (5 @ 10 points each)........................................50 points
- Case Analyses (2 @ 100 points each)......................... 200 points
- Research Paper.......................................................... 50 points

**Total Attainable Points.............................................440 points**

A 10-point grading scale will be employed.

A............396 – 440 Points
B............352 – 395
C............308 – 351
F..........<351

I utilize the grade book feature in D2L(CourseDen) to record grades 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. There is no extra credit in this course.

Learning Domains:

- Cognitive: Knowledge, comprehension, application, analysis, synthesis, evaluation.
- Affective: Receiving, responding, valuing, organization, characterization.
- Psychomotor: Set, complex overt response, adaptation, and origination.

Course Schedule:

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.

Note: July 11 - Last day to withdraw with a grade of W.

GTG: Green to Gold
TBL: Triple Bottom Line

**Week 1, June 28 – June 4, Module 1**
- Required readings – 2 (Choose any 2 and submit a summary of each article to the assigned folder by 11:50 pm, June 5)
- Assignments - Read GTG chapters 1-5; Submit a summary of these chapters to the Module Summary 1 folder by June 5, 11:50 pm
- Case – Case 1 analysis due by 11:50 pm, June 6

**Week 2, June 5 – 11, Module 2**
- Required readings – 3 (Choose any 3 and submit individual article summaries to the assigned reading folder by 11:50pm, June 13)
- Assignments – Submit Module 2 Summary for GTG chapters 6-12 by 11:50 pm, June 13
- Cases – Case 2 analysis due by 11:50 pm, June 14

**Week 3, JUNE 12 – 18, Module 3**
- Assignments – Submit Module 3 Summary for TBL chapters 1-7 by 11:50 pm, June 19
- Projects – Sustainability Report Analysis 1 due by 11:50 pm, June 20

**Week 4, June 19 – 25, 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 24
• Research Paper based on Sustainability Report Analysis 2 due by 11:50 pm, June 25

Policies:

Student Rights & Responsibilities:
Students should review the following information each semester:

Academic Support:
Accessibility Services: Students with a documented disability may work with UWG Accessibility Services to receive essential services specific to their disability. All entitlements to accommodations are based on documentation and USG Board of Regents standards. If a student needs course adaptations or accommodations because of a disability or chronic illness, or if he/she needs to make special arrangements in case the building must be evacuated, the student should notify his/her instructor in writing and provide a copy of his/her Student Accommodations Report (SAR), which is available only from Accessibility Services. Faculty cannot offer accommodations without timely receipt of the SAR; further, no retroactive accommodations will be given. For more information, please contact Accessibility Services. Center for Academic Success: The Center for Academic Success provides services, programs, and opportunities to help all undergraduate students succeed academically. For more information, contact them: 678-839-6280 or cas@westga.edu.

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.

Online Courses:
UWG takes students’ privacy concerns seriously: technology-enhanced and partially and fully online courses use sites and entities beyond UWG and students have the right to know the privacy policies of these entities. For more information on privacy and accessibility for the most commonly used sites, as well as technology requirements, visit the UWG Online site.

Students enrolled in online courses can find answers to many of their questions in the Online/Off-Campus Student Guide.

If a student is experiencing distress and needs help, please see the resources available at the UWG Cares site. Online counseling is also available for online 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.

**UWG Email Policy:**
University of West Georgia students are provided a MyUWG e-mail account. The University considers this account to be an official means of communication between the University and the student. The purpose of the official use of the student e-mail account is to provide an effective means of communicating important university related information to UWG students in a timely manner. It is the student’s responsibility to check his or her email.

**Credit Hour Policy:**
The University of West Georgia grants one semester hour of credit for work equivalent to a minimum of one hour (50 minutes) of in-class or other direct faculty instruction AND two hours of student work outside of class per week for approximately fifteen weeks. For each course, the course syllabus will document the amount of in-class (or other direct faculty instruction) and out-of-class work required to earn the credit hour(s) assigned to the course. Out-of-class work will include all forms of credit-bearing activity, including but not limited to assignments, readings, observations, and musical practice. Where available, the university grants academic credit for students who verify via competency-based testing, that they have accomplished the learning outcomes associated with a course that would normally meet the requirements outlined above (e.g. AP credit, CLEP, and departmental exams).

**HB 280 (Campus Carry):**
UWG follows University System of Georgia (USG) guidance. Information concerning Georgia House Bill 280 may be found at:
[Campus Carry](https://www.westga.edu/police/campus-carry.php)
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.
Course Outline:

Week 1  Jun 28-July 4
Chapter 1 – Financial Accounting & Standards
Chapter 2 – Conceptual Framework
Chapter 3 + APP 3C - Accounting Information System
July 5  Chap 1 & 2 Synopsis due
July 6  Exam I (Chapters 1 – 3)

Week 2  July 5-11
July 7  Practice Set Due
Chapter 4 - The Income Statement
Chapter 5 - The Balance Sheet
July 10  EXCEL 1 Assignment due
July 13  Exam II (Chapters 4-5)

Week 3  July 12-18
Chapter 6 – Time Value of Money
July 11  Last Day to Withdraw with Grade of “W”
Chapter 7 + APP 7A – Cash and Receivables
Chapter 8 – Valuation of Inventories
July 20  Exam III (Chapters 6-8)

Week 4  July 19-25
July 21  Excel Assignment 2
Chapter 9 + APP 9A – Additional Issues – Inventories
Chapter 10 – Property, Plant & Equipment
July 25  Exam IV (Chapters 9-10)