



UNIVERSITY
OF TASMANIA

**School of Accounting and Corporate
Governance**

Faculty of Business

**BFA 2/307
SOCIAL AND ENVIRONMENTAL
ACCOUNTING**

Semester One, 2007

Unit Outline

Unit Coordinator to be advised

CRICOS Provider Code: [00586B](#)

Contact details

Unit coordinator/lecturer

Unit coordinator/lecturer: To be advised
Campus: To be advised
e-mail: All contact details to be advised
Phone:
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Room number
Consultation hours:

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Unit description

This is a multi-disciplinary unit that explores the social and environmental dimensions of accounting theory and practice, and the impact of accounting information on the decision-making processes affecting the natural environment. It takes an information-user perspective, and is designed to enable student learning within a context of practical issues and case studies of Australian (particularly Tasmanian) and international organisations.

The unit is strongly focused upon the discovery of information relevant to students of many disciplines and the enabling of responses to real environmental and social issues. Because many environmental and social problems result from resource allocation choices, it is important that those with concerns in this area are able to use to best advantage the information that corporations provide. Whilst accounting information has many shortcomings, and these are explored in this unit, it can be used as a tool in achieving and supporting improved environmental and social outcomes.

Learning outcomes

On completion of this unit, you should be able to:

1. Analyse the development of social and environmental accounting
2. Identify the guidelines that determine, and information that is contained in, social and environmental reporting
3. Identify stakeholders that may use the information contained in a social and environmental report for decision making
4. Define Environmental Management Accounting (EMA) and identify the limitations of conventional accounting systems with respect to environmental costs
5. Define an Environmental Management System (EMS) and evaluate the requirements for an effective EMS
6. Analyse and evaluate the legislative requirements and theoretical explanations for social and environmental reporting
7. Compare, contrast and evaluate the social and environmental reports of organisations
8. Analyse the background and history of triple bottom line assurance reports
9. Evaluate the identification and measurement of environmental costs within the capital budgeting process

Generic graduate attributes

The University has defined a set of generic graduate attributes (GGAs) that can be expected of all graduates (see <http://www.utas.edu.au/tl/policies/index.htm>). By undertaking this unit you should make progress in attaining the following attributes:

- **Knowledge:** You will gain an in-depth knowledge of social and environmental accounting in the areas referred to in the Learning Outcomes. You will be assisted to develop requisite skills that will help you to apply and update this knowledge continually so you

can comment upon and give preliminary advice to businesses in relation to social and environmental accounting issues.

- **Communication Skills.** As a flexible on-line unit without face-to-face contact, written communication skills (both formal and informal) will be developed and enhanced by requiring you to use the WebCT Vista Discussion facility to discuss with other students and with the Unit Coordinator, important questions that are posed in relation to social and environmental accounting. The questions for example require you to discuss the manner and extent to which social and environmental accounting issues can be effectively managed. There are 'Assessable' WebCT Vista Discussions in each module but 'Non-Assessable' discussion is also encouraged and appropriate questions for discussion are provided. Three 'Assignments' (Assignments) and a Capstone Assignment further assist you to develop and enhance your formal written communication skills.
- **Problem Solving Skills..** These skills will be developed in the WebCT Vista Assessable Discussions, three (3) Assignments and a Capstone Assignment. You will be asked to apply your knowledge of social and environmental accounting in a practical context involving real world examples. You will be required to locate and use a wide variety of information sources for problem solving.
- **Global Perspective.** You will examine social and environmental accounting in Australia but for comparison and contrast purposes you will also be introduced to global issues relating to the topic.
- **Social Responsibility.** Many businesses today strive to be 'good corporate citizens' and social and environmental accounting is a vital part of good corporate citizenship and social responsibility. How businesses can measure and report social responsibility will be examined.

Prior knowledge &/or skills

The prerequisite for this unit is the completion of first year studies in any undergraduate degree course.

Learning resources required

Requisite texts

There is no requisite text for this unit. Extensive course materials will be provided through interactive CD, WebCT and printed media. All the required reading materials for the on-line discussion activities and assignments are located in the CD in the respective learning modules in pdf format. Many links are provided to web-based materials, but students are expected to maintain an awareness of current issues through accessing appropriate additional academic sources and media presentations. No formal face-to-face meetings are scheduled for this unit, but students are strongly encouraged to maintain contact with the lecturer through WebCT, e-mail, and telephone, and with the lecturer and other students through the WebCT chat room. Students that are geographically close are encouraged to form local work groups.

Please note: all the required reading materials for the assignments and on-line discussion activities are contained in pdf format in the respective modules. You are required to print the necessary reading materials as they are contained in pdf format on the unit CD. There are no printed copies of the reading materials which accompany the unit outline.

As this unit is offered on a completely flexible basis, communication is of utmost importance, and students are strongly encouraged to maintain close contact with the lecturer.

Some of the files made available through WebCT may be in Portable Document Format (PDF). These files can be viewed from within your web browser or separately by using a program called Adobe Acrobat Reader. This software is already installed on the Faculty of Business laboratory machines and is provided on the unit CD, but can be downloaded free of charge from the Adobe site should you need a copy for another machine. At the time of writing the required URL was: <http://www.adobe.com/prodindex/acrobat/readstep2.html>

Recommended reading

Whilst there are few texts suitable for a unit such as this, there are several that will provide useful background information. The following contain information useful to some of the individual topics discussed. This is, however, by no means an exhaustive list, and many other useful references will be found in the university's library. Please refer to the bibliography on pages 15-17 for a complete list of reading materials that will be used and / or referred to in this subject. **All the reading materials that are required for this unit are contained on the unit CD in pdf format in the respective learning modules.**

Deegan, C.M (2003) *Environmental Management Accounting: an introduction and case studies for Australia*, Environment Protection Authority., Institute of Chartered Accountants in Australia

Dellaportas, S., Gibson, K., Alagiah, R., Hutchinson, M., Leung, P., & Van Homrigh, D (2005) *Ethics, Governance & Accountability a professional perspective*, John Wiley & Sons, Australia

Epstein, MJ (1996) *Measuring Corporate Environmental Performance*, Irwin, Chicago

Estes, R (1996) *Tyranny of the Bottom Line*, Berrett-Koehler, San Francisco

Gray, R, & Bebbington, J (2001) *Accounting for the Environment*, Sage Publications, London

Korten, DC (1996), *When Corporations Rule the World*, Earthscan, London

Myers, N & Kent, J (1998) *Perverse Subsidies*, International Institute for Sustainable Development, Canada

Schaltegger, S & Burritt, R (2000) *Contemporary Environmental Accounting*, Greenleaf, Sheffield, UK

Van Dieren, W (1995) *Taking Nature into Account*, Springer-Verlag, New York

Welford, R & Starkey, R (1996), *Business and the Environment*, Earthscan, London

E- (electronic) resources

Other

Students are encouraged to read widely, and share information with their colleagues in the group. Some of the accounting journals held in the library that deal with environmental and social accountability issues include:

*Accounting, Auditing & Accountability
Accounting Forum
Accounting, Organisations & Society
Critical Perspectives on Accounting*

It is strongly recommended that references be sought from as wide a range of discipline areas as possible. Students are also advised to access these journals via the E-journals web page contained on the university library website as well as databases such as Science Direct and Emerald. In particular, *Accounting, Auditing & Accountability Journal* can be accessed through the Emerald database whilst *Accounting, Organisations & Society* and *Critical Perspectives on Accounting* can be accessed through the Science Direct database.

Computer hardware & software

For WebCT Vista

To access WebCT Vista from your own computer you will need the appropriate software, and hardware to run that software. See ***Learning Online*** at <http://www.utas.edu.au/coursesonline/software.htm> for computer software you will need.

Note: Older computers may not have the hardware to run some of the required software applications. Contact your local IT support person or the Service Desk on 1818 if you experience difficulties.

See *WebCT Vista: Information for Students* for further information about accessing WebCT Vista.

Details of teaching arrangements

This unit is planned to enable you work at your own pace. It is important, however, to work consistently through the materials and use the self-testing modules provided. If there is any area of work that you do not understand, please contact the lecturer in charge immediately, and make sure that you do not progress to the next stage without a thorough understanding of the previous one. Each part of the unit develops themes from, and assumes an understanding of, the previous parts, so it is important that areas not be skipped.

Encouraging you to study and learn independently is an important goal of university study. It is a feature of a *reflective approach* to learning in which you reflect on what it is you are learning and how you plan your learning strategy. It is not the aim of flexible delivery that students feel they must work through problems alone. Throughout the unit, topics are provided for discussion with other students via the discussion facility of WebCT, and the exchange of information and ideas is a very important part of your learning development. You will gain most benefit by staying in close contact with other students and with your lecturer.

This is a very full unit that may introduce you to many new concepts. All aspects of your work are expected to be of a high standard, both in academic content and quality of presentation. It is important to contact your lecturer immediately should you experience any difficulties.

Do not be reluctant to ask questions or contribute ideas, even if only partly formed, as these can often form a basis for very constructive interaction. Remember that the WebCT discussions will be as interesting and useful as **you** make them.

Occupational health and safety (OH&S)

The University is committed to providing a safe and secure teaching and learning environment. In addition to specific requirements of this unit you should refer to the University's policy at: http://www.admin.utas.edu.au/hr/ohs/pol_proc/ohs.pdf

Unit schedule

<u>Part</u>	<u>Modules</u>
1	Introduction <ul style="list-style-type: none"> <input type="checkbox"/> What is social and environmental accounting? <input type="checkbox"/> History and the development of social and environmental accounting <input type="checkbox"/> 1960s <input type="checkbox"/> 1970s <input type="checkbox"/> 1980s <input type="checkbox"/> 1990s <input type="checkbox"/> The role of environmental information
2	Social and Environmental Reporting <ul style="list-style-type: none"> <input type="checkbox"/> Environmental Reporting Guidelines <input type="checkbox"/> Corporate Environmental Reporting Practice <input type="checkbox"/> What information is contained in the environmental report?
3	Environmental Management Accounting <ul style="list-style-type: none"> <input type="checkbox"/> Environmental Costs <input type="checkbox"/> Environmental Costs – Accounting Treatment <input type="checkbox"/> Environmental Management Accounting <input type="checkbox"/> Environmental Accounting Systems <input type="checkbox"/> EMA techniques <input type="checkbox"/> Summary Assignment 1 due Friday 30 March 2007
4	Environmental Management Systems <ul style="list-style-type: none"> <input type="checkbox"/> Definition <input type="checkbox"/> Environmental information <input type="checkbox"/> Stakeholders requirements with respect to environmental information <input type="checkbox"/> Requirements for an effective EMS <input type="checkbox"/> ISO14001 Assignment 2 due Friday 4 May 2007
5	Environmental Reporting <ul style="list-style-type: none"> <input type="checkbox"/> Global Reporting Initiative <input type="checkbox"/> Theoretical explanations: Legitimacy and stakeholder theory <input type="checkbox"/> Legitimacy theory <input type="checkbox"/> Stakeholder theory <input type="checkbox"/> Sustainability Reporting: CPA report <input type="checkbox"/> Triple Bottom Line Reporting Assignment 3 due Wednesday 30 May 2007
6	Triple Bottom Line Assurance Statements <ul style="list-style-type: none"> <input type="checkbox"/> Background / history of TBL assurance statements <input type="checkbox"/> CPA Summary Report – Triple Bottom Line a study of assurance statements worldwide
7	Capital Budgeting <ul style="list-style-type: none"> <input type="checkbox"/> Introduction <input type="checkbox"/> Capital Budgeting – the identification of environmental costs <input type="checkbox"/> Discounting and the identification of environmental risk <input type="checkbox"/> The role of capital budgeting techniques Capstone Assignment due Monday June 18 2007

Learning expectations and strategies

Expectations

The University is committed to high standards of professional conduct in all activities, and holds its commitment and responsibilities to its students as being of paramount importance. Likewise, it holds expectations about the responsibilities students have as they pursue their studies within the special environment the University offers.

The University's Code of Conduct for Teaching and Learning states:

Students are expected to participate actively and positively in the teaching/learning environment. They must attend classes when and as required, strive to maintain steady progress within the subject or unit framework, comply with workload expectations, and submit required work on time.

Specific attendance/performance requirements

You must achieve an overall mark of at least 50 per cent AND have completed and submitted each item of assessment to pass the unit.

Assessment

Assessment schedule

Assessment task	Date due	Percent weighting
Contribution to WebCT discussion activities	30 May 2007	15%
Assignment 1: Contained in module 2	30 March 2007	15%
Assignment 2: Contained in module 4	4 May 2007	15%
Assignment 3: Contained in module 6	30 May 2007	15%
Capstone Assignment	18 June 2007	40%

Assessment details

Contribution to WebCT on-line discussion activities 15%

Task Description	Each module contains a WebCT on-line discussion activity, which requires students to contribute an answer or a response via the webct discussion area to a question, or issue that has been raised and / or discussed in the relevant module.
Task length	1500 words – There are seven (7) on-line discussion activities for the unit. The total word length for each student's contribution to the activities in total for the unit should not exceed 1500 words, or approximately 200 words for each individual activity.
Links to unit's learning outcomes	1, 2, 3, 4, 5, 6, 7, 8 and 9
Assessment criteria / guidelines	Level of contribution to discussion. Ability to logically argue and present information. Ability to identify and evaluate information. Ability to research information.
Date due	Wednesday 30 May 2007

Assessment task 1 – Assignment 1 15%

Task description	This assignment requires you to identify the specific sources of environmental regulations, identify disclosure laws with respect to environmental reporting, identify stakeholders who would use information for decision making and evaluate the effectiveness of an environmental reporting framework
Task length	1500 words
Links to unit's learning outcomes	2, 3 and 6
Assessment criteria / guidelines	Ability to identify and evaluate information using specified criteria. Ability to logically argue and present information. Ability to research and incorporate information.
Date due	Friday 30 March 2007

Assessment task 2 – Assignment 2

15%

Task description	This assignment requires you to calculate the amount of expenditure an organisation undertakes with respect to environmental costs, evaluate the effectiveness of the information measured by an accounting system, evaluate the effectiveness of an EMS and examine how community expectations affect an EMS
Task length	1500 words
Links to unit's learning outcomes	4 and 5
Assessment criteria / guidelines	Ability to identify and evaluate information using specified criteria. Ability to logically argue and present information. Ability to research and incorporate information. Ability to calculate and present data.
Date due	Friday 4 May 2007

Assessment task 3 – Assignment 3

15%

Task description	This assignment requires you to identify and evaluate the benefits of sustainability reporting, evaluate sustainability reporting against specified criteria, identify and evaluate the guidelines for sustainability reporting and discuss how stakeholders affect sustainability reporting.
Task length	1500 words
Links to unit's learning outcomes	2, 3, 6 and 7
Assessment criteria / guidelines	Ability to calculate and present data. Ability to research and evaluate data using specified criteria. Ability to logically argue and present information
Date due	Wednesday 30 May 2007

Capstone Assignment

40%

Description / conditions

The Capstone Assignment will require interpretation of material covered in any or all Modules. It will enable you to demonstrate breadth and depth of understanding across all the course material. When you have worked completely through the Unit materials, submitted the three assignments, and are ready to do the capstone assignment, send an email request to your lecturer, and the capstone assignment will be sent to you.

Date due

Monday 18 June 2007

Assessment/Learning Outcomes/Generic Graduate Attributes Matrix

Assessment task 1 – Assignment 1						
Assessment task 2 – Assignment 2						
Assessment task 3 – Assignment 3						
Capstone Assignment						
WebCT online discussion activities						
Learning Outcomes:						
Specific Learning Outcome 1		√				
Specific Learning Outcome 2		√	√	√		√
Specific Learning Outcome 3		√		√		√
Specific Learning Outcome 4		√	√		√	
Specific Learning Outcome 5		√				
Specific Learning Outcome 6		√	√	√	√	√
Specific Learning Outcome 7		√		√		
Specific Learning Outcome 8		√				
Specific Learning Outcome 9		√				
UTAS Generic Graduate Attributes:						
Knowledge		√	√	√	√	√
Communication skills		√	√		√	√
Problem solving skills				√	√	
Global perspectives		√	√	√		
Social responsibility		√	√	√	√	√

Help resolving concerns about this unit

If you have any concerns in relation to this unit, then in the first instance you should discuss the matter with your lecturer. However, if you do not feel comfortable approaching your lecturer, or if you have a discussion with your lecturer and are not satisfied with the outcome, then you are encouraged to contact the Ombudsperson, who also teaches in the School of Accounting & Corporate Governance. The name and details of the ombudsperson for the Launceston and Hobart Campus will be advised at a later date.

Discussions with your ombudsperson will be kept in the strictest confidence. If you wish to pursue the matter further, they will provide advice as to how this can be done. The University also has formal policies, which can be accessed at: http://www.admin.utas.edu.au/ac_serv/complaints_info.html

How your final result is determined

To be able to pass this unit, you **MUST** undertake **EACH** of the Assessable Discussions, submit **EACH** of the three (3) Assignments **AND** submit the Capstone Assignment by the due dates. The marks for each of the three types of Assessment are added together to determine your final result. You must achieve an overall mark of at least 50% to pass the unit. To be eligible to undertake the Capstone Assignment you **MUST** satisfactorily complete all of the Assessable Discussions and submit each of the three (3) Assignments (see 'Consequences of late submission' below).

Standardisation

In order to maintain the high reputation of the School of Accounting and Corporate Governance in the wider community – educationally, academically and by business – the School does not standardise student results. Rather, the School expects high standards of their students, and insists that students devote sufficient time and effort to their studies throughout the semester to achieve grades of pass or higher on merit.

Submission of assignments

The assessment for this unit will take the form of three (3) written assignments, student contribution to webct on-line discussion activities, and a capstone assignment. The written assignments and capstone assignment should be sent direct to the lecturer by email via WebCT mail or normal email.

The three assignments and discussion group participation are each worth 15% of the marks for the unit. This represents a total of 60% for continuous assessment.

When you have worked completely through the Unit materials, submitted the three assignments, and are ready to do the capstone assignment, send an email request to your lecturer, and the paper will be sent to you. This is to be completed and submitted **within one week of receipt**, and is worth 40% of the marks for the course. The University has a closing date for submission of final results, and the capstone assignment will be sent to all students via WebCT email (except those who have already requested it) on Thursday, 24 May 2007. **Individual student contributions to the web-ct on line discussion activities must be completed by Wednesday, 30 May 2007. The final submission dates for assignment 1**

is Friday, 30 March 2007, assignment 2 is Friday, 4 May 2007 and assignment 3 is Wednesday, 30 May 2007 whilst the Capstone assignment must be submitted by Monday, 18 June 2007. Work will need to be planned for complete finalisation by this absolute deadline.

Your assignments are to be presented and submitted in accordance with the *Guide for Students - Presentation and Submission of Assignments* issued by the Faculty of Business. A copy is available on the CD and also at the School website at:

<http://www.utas.edu.au/accg/studentres.htm>

Your attention is particularly drawn to the University's rules on **plagiarism** (see pg 14 in this unit outline). Whilst students are encouraged to work together and exchange information in this unit, submitted assignments must be the student's own work.

Requests for extensions

The *Guide for Students* issued by the Faculty of Business (referred to above), contains details not only about the presentation of assignments (applicable to Assignments and the Capstone Assignment), but also about procedures to follow if you wish to request permission to submit assignments (applicable to Assignments and the Capstone Assignment) after the due date/s. Extensions of time will only be granted on medical or compassionate grounds and must be made in writing to the Unit Coordinator on the School's "Assignment Extension Form-Application for Late Submission" which is available at:

<http://www.utas.edu.au/accg/studentres.htm>

Medical certificates or other evidence, which supports the application, must be attached.

Penalties

Over-length Work

Where word limits have been specified, you should take care not to exceed this word limit, as any course work exceeding 10% over the word limit will not be assessed. It will be returned to you for re-submission and must be resubmitted within 48 hours of being returned. Resubmitted assignments will not be awarded more than a credit grade.

Consequences of late submission

Because this is a flexible unit you can submit discussion postings at a time that suits you during the semester, subject to meeting the final submission dates. However you need to complete the assignments by the due dates or you will incur a deduction of 10% of the graded mark for each day, or part thereof, that the assignment is late. Work commitments are not considered an acceptable reason for failing to submit an assignment on time. **The consequences of failing to submit by the final dates are severe as it means that you will have failed the unit.**

Academic referencing

In your written work you will need to support your ideas by referring to scholarly literature, works of art and/or inventions. It is important that you understand how to correctly refer to the work of others and maintain academic integrity.

Failure to appropriately acknowledge the ideas of others constitutes academic dishonesty (plagiarism), a matter considered by the University of Tasmania as a serious offence.

For information on presentation of assignments, including referencing styles:

<http://www.utas.edu.au/library/assist/gpoa/gpoa.html>

Please read the following statement on plagiarism. Should you require clarification please see your unit coordinator or lecturer.

Plagiarism

Plagiarism is a form of cheating. It is taking and using someone else's thoughts, writings or inventions and representing them as your own; for example, using an author's words without putting them in quotation marks and citing the source, using an author's ideas without proper acknowledgment and citation, copying another student's work.

If you have any doubts about how to refer to the work of others in your assignments, please consult your lecturer or tutor for relevant referencing guidelines, and the academic integrity resources on the web at <http://www.utas.edu.au/tl/supporting/academicintegrity/index.html>. The intentional copying of someone else's work as one's own is a serious offence punishable by penalties that may range from a fine or deduction/cancellation of marks and, in the most serious of cases, to exclusion from a unit, a course or the University. Details of penalties that can be imposed are available in the Ordinance of Student Discipline – Part 3 Academic Misconduct, see <http://www.utas.edu.au/universitycouncil/legislation/>

The University reserves the right to submit assignments to plagiarism detection software, and might then retain a copy of the assignment on its database for the purpose of future plagiarism checking.

For further information on this statement and general referencing guidelines, see <http://www.utas.edu.au/plagiarism/> or follow the link under 'Policy, Procedures and Feedback' on the **Current Students** homepage.

Further information and assistance

If you are experiencing difficulties with your studies or assignments, have personal or life planning issues, disability or illness which may affect your course of study, you are advised to raise these with your lecturer in the first instance.

There is a range of University-wide support services available to you including Teaching & Learning, Student Services, International Services. Please refer to the **Current Students** homepage at: <http://www.utas.edu.au/students/>

Should you require assistance in accessing the Library visit their website for more information at <http://www.utas.edu.au/library/>

Students with Disabilities - University and Faculty Equity Plans

Goal 1 of the University of Tasmania Equity Plan provides for: "An inclusive teaching and learning environment that values diversity, supports the pursuit of academic excellence and produces high quality education and employment results for all students and staff". The Faculty of Business Equity Plan facilitates the University Plan at an operational level and has developed an 'Action Plan'. The Action Plan for Goal 1 lays down procedures to ensure that students have equal access to lecture and course materials. The School of Accounting & Corporate Governance complies with these procedures.

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