



**THE UNIVERSITY OF AUCKLAND
BUSINESS SCHOOL**

Department of Accounting and Finance

ACCTG 781 Special Topic in Accounting: Sustainability Accounting

Semester 2 – 2011 (1113)

Course Prescription

Firms and other organisations disclose social and environmental information in their annual reports, on their websites, and elsewhere. These disclosures are sometimes based on management accounting information systems and are sometimes accompanied by dedicated assurance statements. Social and environmental disclosures are mostly of a voluntary nature and therefore it is of interest to understand the value organisations derive from it, who the reports are aimed at, and whether those parties find them useful, and in which ways they are useful. These matters have practical implications for professional accountants, managers, capital market participants, and regulators, not to mention those who are specifically concerned with justice concerning social and environmental issues. The paper covers these matters, as well as theoretical and methodological aspects of research in the area.

Goals of this Course

Objectives of this course are to develop an understanding of:

- The reasons for firms and other organisations to disclose social and environmental information;
- The practical implications of the market for social and environmental information;
- The research in the area of social and environmental accounting;
- The theories used in the research in this area; and
- The research in this area and the ability to replicate the research in this area.

Learning outcomes

By the end of this course it is expected that students will be able to:

1. Identify and describe different types of social and environmental accounting research;
2. Read research articles in this area and be able to explain and critique it;
3. Identify and discuss examples of recent social and environmental accounting research involving areas such as measurement, disclosure, theoretical arguments, value relevance and performance; and
4. Complete a research project in the area of evaluating the impact of the social and environmental disclosures of a company.

Content Outline

- Introduction, background and theories, and sustainability.
- What is reported, where, how (including AR, TBL, Internet). Best Practice (GRI, ISO, etc) is also considered.
- Why are companies reporting this? – political cost, reputational, value relevance and reliability arguments.
- Assurance and regulation of reports.
- Ethical investing and its impacts.
- Management accounting systems, cost accounting and sustainability.

- Contemporary issues and future developments.

Learning and Teaching

This course consists of ten 3-hour seminars held on a weekly basis in room 219, Level 2 OGG Building, on Mondays from 2 - 5. Attendance at each seminar is compulsory.

Teaching Staff

Course Coordinator

Dr Charl de Villiers

Office: 5103, Owen G Glenn Building

Tel: 373 7599 ext 85196

Email: c.devilliers@auckland.ac.nz

Learning Resources

You are not required to purchase a specific textbook for this course. Assigned readings will be provided on Cecil.

Assessment

Your final grade will comprise 60% for coursework and 40% for the examination.

Participation (includes discussion of papers assigned to each week and appropriate questioning during seminars) 10%

Individual seminar presentation 10%

Group seminar presentation 15%

Assignment project due 20 September 25%

Final Exam – during October/November 40%

TOTAL 100%

Learning outcomes and assessment

Learning Outcome	Participation	Individual seminar presentation	Group seminar presentation	Assignment project	Final Examination
1	X	X	X		X
2	X	X	X	X	X
3	X	X	X	X	X
4				X	