



UNSW

UNSW Course Outline

TABL2793 Environmental Sustainability and Taxation - 2024

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General Course Information

Course Code : TABL2793

Year : 2024

Term : Summer

Teaching Period : U1

Is a multi-term course? : No

Faculty : UNSW Business School

Academic Unit : School of Accounting, Auditing and Taxation

Delivery Mode : In Person

Delivery Format : Standard

Delivery Location : Kensington

Campus : Sydney

Study Level : Undergraduate

Units of Credit : 6

Useful Links

[Handbook Class Timetable](#)

Course Details & Outcomes

Course Description

The purpose of this course is to provide students with a systematic and critical examination of people and the environmental challenge. In recent years, environmental problems (such as climate change, biodiversity loss, pollution, waste disposal, water, etc) have collectively emerged

as one of the most serious issues facing humankind. University graduates of any discipline are expected to possess a reasonable level of environmental awareness to participate as responsible citizens in this critically important debate. To this end, the course presents a theoretical framework for understanding the nature of and policy options for environmental issues. It covers (i) human uses of the natural world, (ii) the multiple drivers of environmental problems, (iii) the consequences of environmental issues and (iv) actions, particularly fiscal policy/tax incentives that can be taken to protect the natural environment. Course material will be grounded in contemporary legal, economic, taxation and environmental developments to illustrate the practical relevance of topics studied. Emphasis will be placed on environmental related taxation policy as an important means to safeguard the environment.

Course Aims

By completing this course, students should be able to:

- identify major environmental issues facing humankind;
- explain the meaning of ecosystem services and sustainable development;
- argue why markets fail to deliver environmental protection;
- discuss the consequences of uncontrolled environmental degradation;
- elaborate on various approaches that can be utilised to lessen environmental damage;
- compare and contrast carbon pricing and emissions trading schemes; and
- analyse and evaluate basic environmental issues in a practical context.

Relationship to Other Courses

This intensive, in-person course is designed as a standalone offering, and no prerequisites are required. It is available as a UNSW general education option. It is also available as an elective in some Bachelor of Commerce programs.

Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Explain and discuss the causes and consequences of major environmental problems facing modern societies.	<ul style="list-style-type: none"> • PLO1 : Business Knowledge • PLO3 : Business Communication • PLO5 : Responsible Business Practice • PLO6 : Global and Cultural Competence • PLO7 : Leadership Development
CLO2 : Explain and discuss a range of individual and collective actions that can be taken to protect the environment.	<ul style="list-style-type: none"> • PLO1 : Business Knowledge • PLO3 : Business Communication • PLO5 : Responsible Business Practice • PLO6 : Global and Cultural Competence • PLO7 : Leadership Development
CLO3 : Conceptualise and analyse simple environmental problems using the theoretical framework discussed in the course.	<ul style="list-style-type: none"> • PLO1 : Business Knowledge • PLO2 : Problem Solving • PLO5 : Responsible Business Practice • PLO7 : Leadership Development
CLO4 : Identify environmental problems which arise from a practical context, discuss their consequences and propose an effective way to lessen their impact.	<ul style="list-style-type: none"> • PLO1 : Business Knowledge • PLO2 : Problem Solving • PLO3 : Business Communication • PLO5 : Responsible Business Practice • PLO7 : Leadership Development
CLO5 : Construct written work which is logically and professionally presented.	<ul style="list-style-type: none"> • PLO1 : Business Knowledge • PLO3 : Business Communication
CLO6 : Communicate ideas in a succinct and clear manner.	<ul style="list-style-type: none"> • PLO1 : Business Knowledge • PLO3 : Business Communication
CLO7 : Work collaboratively to complete a task.	<ul style="list-style-type: none"> • PLO2 : Problem Solving • PLO4 : Teamwork
CLO8 : Identify and assess environmental considerations in decision-making by individuals, businesses, institutions and governments.	<ul style="list-style-type: none"> • PLO1 : Business Knowledge • PLO2 : Problem Solving • PLO5 : Responsible Business Practice • PLO6 : Global and Cultural Competence • PLO7 : Leadership Development
CLO9 : Examine trends in social awareness of environmental problems and environmental decision making.	<ul style="list-style-type: none"> • PLO1 : Business Knowledge • PLO3 : Business Communication • PLO5 : Responsible Business Practice • PLO6 : Global and Cultural Competence • PLO7 : Leadership Development

Course Learning Outcomes	Assessment Item
CLO1 : Explain and discuss the causes and consequences of major environmental problems facing modern societies.	<ul style="list-style-type: none"> • Quiz • Tutorial Presentation • Final Exam
CLO2 : Explain and discuss a range of individual and collective actions that can be taken to protect the environment.	<ul style="list-style-type: none"> • Quiz • Tutorial Presentation • Final Exam
CLO3 : Conceptualise and analyse simple environmental problems using the theoretical framework discussed in the course.	<ul style="list-style-type: none"> • Quiz • Tutorial Presentation • Final Exam
CLO4 : Identify environmental problems which arise from a practical context, discuss their consequences and propose an effective way to lessen their impact.	<ul style="list-style-type: none"> • Tutorial Presentation • Final Exam
CLO5 : Construct written work which is logically and professionally presented.	<ul style="list-style-type: none"> • Tutorial Presentation • Final Exam
CLO6 : Communicate ideas in a succinct and clear manner.	<ul style="list-style-type: none"> • Tutorial Presentation • Final Exam
CLO7 : Work collaboratively to complete a task.	<ul style="list-style-type: none"> • Tutorial Presentation
CLO8 : Identify and assess environmental considerations in decision-making by individuals, businesses, institutions and governments.	<ul style="list-style-type: none"> • Final Exam • Tutorial Presentation
CLO9 : Examine trends in social awareness of environmental problems and environmental decision making.	<ul style="list-style-type: none"> • Final Exam • Tutorial Presentation

Learning and Teaching Technologies

Moodle - Learning Management System

Learning and Teaching in this course

The teaching strategies adopted aim to encourage critical thinking and deep and positive learning. The course is designed to cater for the learning needs of a diverse range of students from different disciplinary backgrounds.

Assessments

Assessment Structure

Assessment Item	Weight	Relevant Dates
Quiz Assessment Format: Individual	30%	
Tutorial Presentation Assessment Format: Group	30%	
Final Exam Assessment Format: Individual	40%	

Assessment Details

Quiz

Assessment Overview

A one-hour multiple-choice test comprising 20 questions.

Assesses: PL01, PL02, PL05, PL06

BCom students: myBCom course points for PL06

Course Learning Outcomes

- CLO1 : Explain and discuss the causes and consequences of major environmental problems facing modern societies.
- CLO2 : Explain and discuss a range of individual and collective actions that can be taken to protect the environment.
- CLO3 : Conceptualise and analyse simple environmental problems using the theoretical framework discussed in the course.

Detailed Assessment Description

This assessment consists of a one-hour multiple-choice quiz comprising 20 questions. The quiz is administered in a traditional paper-based, in-person format. Its primary objective is to assess students' comprehension of the course materials and fundamental concepts covered in Lectures 1 through 5. The quiz will be held outside normal class hours on Tuesday 23 January (Week 4) from 13:30 to 15:30.

Assesses: PL01, PL02, PL05, PL06

Tutorial Presentation

Assessment Overview

This assessment entails collaborative teamwork and in-person oral presentations during tutorials.

Assesses: PL01, PL02, PL03, PL04, PL05, PL06

Course Learning Outcomes

- CLO1 : Explain and discuss the causes and consequences of major environmental problems facing modern societies.
- CLO2 : Explain and discuss a range of individual and collective actions that can be taken to protect the environment.
- CLO3 : Conceptualise and analyse simple environmental problems using the theoretical framework discussed in the course.
- CLO4 : Identify environmental problems which arise from a practical context, discuss their consequences and propose an effective way to lessen their impact.
- CLO5 : Construct written work which is logically and professionally presented.
- CLO6 : Communicate ideas in a succinct and clear manner.
- CLO7 : Work collaboratively to complete a task.
- CLO8 : Identify and assess environmental considerations in decision-making by individuals, businesses, institutions and governments.
- CLO9 : Examine trends in social awareness of environmental problems and environmental decision making.

Detailed Assessment Description

This assessment entails collaborative teamwork and in-person oral presentations. The class will be divided into teams, with each team consisting of three or four students. During each tutorial session, two teams will engage in discussions and debates on two separate pre-determined topics. This exercise provides valuable practice and preparation for the final examination. The presentations are scheduled to commence during Tutorial 3.

Assesses: PL01, PL02, PL03, PL04, PL05, PL06

Final Exam

Assessment Overview

This assessment is an in-person, two-hour, open-book examination without access to the internet.

Assesses: PL01, PL02, PL03, PL05, PL06

Course Learning Outcomes

- CLO1 : Explain and discuss the causes and consequences of major environmental problems facing modern societies.
- CLO2 : Explain and discuss a range of individual and collective actions that can be taken to protect the environment.
- CLO3 : Conceptualise and analyse simple environmental problems using the theoretical framework discussed in the course.
- CLO4 : Identify environmental problems which arise from a practical context, discuss their consequences and propose an effective way to lessen their impact.
- CLO5 : Construct written work which is logically and professionally presented.
- CLO6 : Communicate ideas in a succinct and clear manner.
- CLO8 : Identify and assess environmental considerations in decision-making by individuals, businesses, institutions and governments.
- CLO9 : Examine trends in social awareness of environmental problems and environmental decision making.

Detailed Assessment Description

This assessment is an in-person, two-hour, open-book examination. The primary objective of the final exam is to evaluate students' understanding of the course materials and key concepts covered in both lectures and tutorials, with particular emphasis on content from Lecture 6 onwards. During the exam, there will be no access to the internet.

Assesses: PLO1, PLO2, PLO3, PLO5, PLO6

General Assessment Information

As a student at UNSW you are expected to display [academic integrity](#) in your work and interactions. Where a student breaches the [UNSW Student Code](#) with respect to academic integrity, the University may take disciplinary action under the Student Misconduct Procedure. To assure academic integrity, you may be required to demonstrate reasoning, research and the process of constructing work submitted for assessment.

To assist you in understanding what academic integrity means, and how to ensure that you do comply with the UNSW Student Code, it is strongly recommended that you complete the [Working with Academic Integrity](#) module before submitting your first assessment task. It is a free, online self-paced Moodle module that should take about one hour to complete.

You are expected to complete all assessment tasks for your courses in the School of Accounting, Auditing & Taxation. In some courses, there will be a minimum pass mark required

on the final exam due to the need to assure individual mastery of specific course learning outcomes for accounting accreditation requirements. Where applicable this is explained in the assessment information.

This course will have an invigilated exam held on UNSW's Kensington campus. The exam will be conducted in traditional pen and paper format. It is a mandatory requirement that you attend the exam on-campus. For more information on Invigilated Pen and Paper Exams please visit [here](#).

Further instructions on how to prepare for this exam will be provided to you during the term.

Grading Basis

Standard

Requirements to pass course

In order to pass this course, you must:

- achieve a composite mark of at least 50 out of 100;
- meet any additional requirements described in the Assessment Summary section.

You are expected to attempt all assessment requirements in the course.

Course Schedule

Teaching Week/Module	Activity Type	Content
Week 1 : 1 January - 7 January	Lecture	Overview of the environment. Current environmental problems in Australia. Tutorial.
Week 2 : 8 January - 14 January	Lecture	Causes of environmental problems. Consequences of environmental problems. Tutorial Presentations.
Week 3 : 15 January - 21 January	Lecture	Environmental policy: Solutions to environmental problems. Carbon tax in Australia and around the world. Tutorial Presentations.
Week 4 : 22 January - 28 January	Lecture	Emissions trading scheme in Australia and around the world. Issues in implementing environmental protection policy in Australia. Quiz 23 January 2024. Tutorial Presentations.
Week 5 : 29 January - 4 February	Lecture	International coordination in sustainable development. Economic approaches to the environment. Tutorial Presentations.

Attendance Requirements

Students are strongly encouraged to attend all classes and review lecture recordings.

General Schedule Information

Lectures: Wednesday and Thursday 12:00-14:00 (in Room BUS 216)

Tutorials: Wednesday and Thursday 15:00-16:00 (in Room QUAD 1043). No tutorial on Wednesday 3 January 2024.

The quiz will be held in McCauley Theatre on Tuesday 23 January 2024 (Week 4) from 13:30 to 15:30.

Course Resources

Prescribed Resources

As the course draws from various disciplines, there is no prescribed text for the course.

Recommended Resources

Students are provided with a list of recommended references for each lecture. These reading references are mostly available from the internet or UNSW Library. To prepare for their tutorial presentation, students are encouraged to read widely beyond the list of recommended references.

Recommended References

- Dasgupta, P. (2004), *Human Well-being and the Natural Environment*, Oxford University Press, Oxford.
- Harding, R., Hendriks, C. and Faruqi, M. (2009), *Environmental Decision-Making: Exploring Complexity and Context*, The Federation Press, Leichhardt NSW.
- Harris, S. (1996), *Economics of the environment: A survey*, *Economic Record* 72(217): 154-171.
- Millennium Ecosystem Assessment (2005), *Ecosystems and Human Well-being: Synthesis*, Island Press, Washington DC, available from <https://www.millenniumassessment.org/documents/document.356.aspx.pdf>
- Millennium Ecosystem Assessment (2005), *Ecosystems and Human Well-being: Opportunities and Challenges for Business and Industry*, available from <https://www.millenniumassessment.org/documents/document.353.aspx.pdf>
- Milne, J.E., Kreiser, L. and Ashiabor, H. (eds) (various years), *Critical Issues in Environmental Taxation series*, Edward Elgar, Cheltenham UK.
- Naeem, S., Bunker, D.E., Hector, A., Loreau, M. and Perrings, C. (eds) (2009), *Biodiversity, Ecosystem Functioning, and Human Well-being: An Ecological and Economic Perspective*, Oxford University Press, Oxford.
- National Research Council (2005), *Decision Making for the Environment: Social and Behavioral Science Research Priorities*, The National Academies Press. Washington DC.

- Organisation for Economic and Co-operation Development (OECD) (2018), Green Growth and Sustainable Development, OECD, Paris, available from <http://www.oecd.org/greengrowth/>
- Organisation for Economic and Co-operation Development (OECD) (2007), The political economy of environmentally related taxes, OECD Observer, OECD, Paris.
- The Open University (2016), Introducing Environmental Decision Making, available from <https://www.open.edu/openlearn/nature-environment/introducing-environmental-decision-making/content-section-0?active-tab=description-tab>
- Stoianoff, N.P., Kreiser, L., Butcher, B., Milne, J.E. and Ashiabor, H. (eds) (2016), Market Instruments and the Protection of Natural Resources, Edward Elgar, Cheltenham UK.
- Tran-Nam, B. and Truong, C.N. (2002), The environment, externalities and sustainable growth in an overlapping generations model, in Woodland, A. (ed.), Economic Theory and International Trade, pp. 278?294, Edward Elgar, Cheltenham UK.
- World Commission on Environment and Development (WCED) (1987), Report of the World Commission on Environment and Development: Our Common Future, United Nations, New York, available from <http://www.un-documents.net/our-common-future.pdf>

Course Evaluation and Development

Feedback from previous student course evaluation surveys has been integrated into the course revision. This includes enhancements such as increased utilisation of visual illustrations in the slides, greater emphasis on practical context during discussions, and the inclusion of more Australian examples.

Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Lecturer	Binh Tran-Nam		QUAD 3106	(02)93480089	Wednesday-Thursday by appointment only	No	Yes

Other Useful Information

Academic Information

COURSE POLICIES AND SUPPORT

The Business School expects that you are familiar with the contents of this course outline and the UNSW and Business School learning expectations, rules, policies and support services as listed below:

- Program Learning Outcomes
- Academic Integrity and Plagiarism

- Student Responsibilities and Conduct
- Special Consideration
- Protocol for Viewing Final Exam Scripts
- Student Learning Support Services

Further information is provided on the [key policies and support page](#).

Students may not circulate or post online any course materials such as handouts, exams, syllabi or similar resources from their courses without the written permission of their instructor.

STUDENT LEARNING OUTCOMES

The Course Learning Outcomes (CLOs) – under the Outcomes tab – are what you should be able to demonstrate by the end of this course, if you participate fully in learning activities and successfully complete the assessment items.

CLOs also contribute to your achievement of the Program Learning Outcomes (PLOs), which are developed across the duration of a program. PLOs are, in turn, directly linked to [UNSW graduate capabilities](#). More information on Coursework PLOs is available on the [key policies and support page](#). For PG Research PLOs, including MPDBS, please refer to the [UNSW HDR Learning Outcomes](#).

Academic Honesty and Plagiarism

As a student at UNSW you are expected to display [academic integrity](#) in your work and interactions. Where a student breaches the [UNSW Student Code](#) with respect to academic integrity, the University may take disciplinary action under the Student Misconduct Procedure. To assure academic integrity, you may be required to demonstrate reasoning, research and the process of constructing work submitted for assessment.

To assist you in understanding what academic integrity means, and how to ensure that you do comply with the UNSW Student Code, it is strongly recommended that you complete the [Working with Academic Integrity](#) module before submitting your first assessment task. It is a free, online self-paced Moodle module that should take about one hour to complete.

Submission of Assessment Tasks

SPECIAL CONSIDERATION

You can apply for special consideration when illness or other circumstances beyond your control

interfere with your performance in a specific assessment task or tasks, including online exams. Students studying remotely who have exams scheduled between 10pm and 7am local time, are also able to apply for special consideration to sit a supplementary exam at a time outside of these hours.

Special consideration is primarily intended to provide you with an extra opportunity to demonstrate the level of performance of which you are capable. To apply, and for further information, see Special Consideration on the UNSW [Current Students](#) page.

Special consideration applications will be assessed centrally by the Case Review Team, who will update the online application with the outcome and add any relevant comments. The change to the status of the application immediately sends an email to the student and to the assessor with the outcome of the application.

Please note the following:

1. Applications can only be made through Online Services in myUNSW (see the UNSW [Current Students](#) page). Applications will not be accepted by teaching staff. The lecturer-in-charge/ course coordinator will be automatically notified when your application is processed.
2. Applying for special consideration does not automatically mean that you will be granted a supplementary exam or other concession.
3. If you experience illness or misadventure in the lead up to an exam or assessment, you must submit an application for special consideration, either prior to the examination taking place, or prior to the assessment submission deadline, except where illness or misadventure prevent you from doing so.
4. If your circumstances stop you from applying before your exam or assessment due date, you must apply within 3 working days of the assessment or the period covered by your supporting documentation.
5. Under the UNSW Fit To Sit/Submit rule, if you sit the exam/submit an assignment, you are declaring yourself well enough to do so and are cannot subsequently apply for special consideration.
6. If you become unwell on the day of – or during – an exam, you must stop working on your exam, advise your course coordinator or tutor and provide a medical certificate dated within 24 hours of the exam, with your special consideration application. For online exams, you must contact your course coordinator or tutor immediately via email, Moodle or chat and advise them you are unwell and submit screenshots of your conversation along with your medical certificate and application.
7. Special consideration requests do not allow the awarding of additional marks to students.

Further information on Business School policy and procedure can be found under "Special

Consideration" on the [key policies and support](#) page.

LATE SUBMISSION PENALTIES

For assessments other than examinations, late submission will incur a penalty of 5% per day or part thereof (including weekends) from the due date and time. An assessment will not be accepted after 5 days (120 hours) of the original deadline unless special consideration has been approved. An assignment is considered late if the requested format, such as hard copy or electronic copy, has not been submitted on time or where the 'wrong' assignment has been submitted.

For assessments which account for 10% or less of the overall course grade, and where answers are immediately discussed or debriefed, the LIC may stipulate a different penalty. Details of such late penalties will be available on the course Moodle page.

FEEDBACK ON YOUR ASSESSMENT TASK PERFORMANCE

Feedback on student performance from formative and summative assessment tasks will be provided to students in a timely manner. Assessment tasks completed within the teaching period of a course, other than a final assessment, will be assessed and students provided with feedback, with or without a provisional result, within 10 working days of submission, under normal circumstances. Feedback on continuous assessment tasks (e.g. laboratory and studio-based, workplace-based, weekly quizzes) will be provided prior to the midpoint of the course.

Faculty-specific Information

PROTOCOL FOR VIEWING FINAL EXAM SCRIPTS

UNSW students have the right to view their final exam scripts, subject to a small number of very specific exemptions. The UNSW Business School has set a [protocol](#) under which students may view their final exam script. Individual schools within the Faculty may also set up additional local processes for viewing final exam scripts, so it is important that you check with your School.

If you are completing courses from the following schools, please note the additional school-specific information:

- Students in the **School of Accounting, Auditing & Taxation** who wish to view their final examination script should also refer to [this page](#).
- Students in the **School of Banking & Finance** should also refer to [this page](#).

- Students in the School of Information Systems & Technology Management should also refer to [this page](#).

COURSE EVALUATION AND DEVELOPMENT

Feedback is regularly sought from students and continual improvements are made based on this feedback. At the end of this course, you will be asked to complete the [myExperience survey](#), which provides a key source of student evaluative feedback. Your input into this quality enhancement process is extremely valuable in assisting us to meet the needs of our students and provide an effective and enriching learning experience. The results of all surveys are carefully considered and do lead to action towards enhancing educational quality.

QUALITY ASSURANCE

The Business School is actively monitoring student learning and quality of the student experience in all its programs. A random selection of completed assessment tasks may be used for quality assurance, such as to determine the extent to which program learning goals are being achieved. The information is required for accreditation purposes, and aggregated findings will be used to inform changes aimed at improving the quality of Business School programs. All material used for such processes will be treated as confidential.

TEACHING TIMES AND LOCATIONS

Please note that teaching times and locations are subject to change. Students are strongly advised to refer to the [Class Timetable website](#) for the most up-to-date teaching times and locations.

School Contact Information

The policies regarding staff contact in the School of Accounting, Auditing and Taxation are as follows:

- All questions regarding course administration should be directed to the Lecturer-in-charge.
- The full-time staff will be available for consultation starting from Weeks 2 to 10 and STUVAC period.
- Consultation hours will be advised on the course Moodle page in a consolidated timetable.
- Students are encouraged to consult with staff during online consultation sessions. Consultation will not be provided via email or phone.
- Consultation times during STUVAC period will likely vary to the regular consultation during Term and be posted on the course webpage later in the Term.

While emails to staff should be a rare occurrence as noted above, in instances where it is warranted, please make sure that:

- You use your UNSW email address when corresponding with the teaching staff on this course. Emails from other addresses (such as Hotmail, Gmail, Yahoo, 126, QQ, etc.) are not accepted and will not be replied to.
- You must use an appropriate communication level with staff. Emails and discussion forum posts that use short-hand and “Texting” language are not acceptable, and communication must be in English. If your email cannot be understood then staff will not reply.
- You must identify yourself by your full name, student ID and tutorial day and time.
- Please be aware that Staff will not necessarily reply to students to inform them if their emails are non-compliant.
- Full-time teaching staff only answer emails during regular working hours of Monday to Friday 9am-5pm. Tutoring staff often have other jobs and require 48 hours within regular business office hours to reply to emails.

Complaints about the assessment and other aspects of this course should be directed in the first instance to the Lecturer-in-Charge (or Course Convenor) and if still unsatisfied with the response received then you are directed to contact the School of Accounting, Auditing & Taxation Grievance Officer, details available here: <https://www.unsw.edu.au/business/our-schools/accounting-auditing-taxation/contact-us>