



UNSW

UNSW Course Outline

ACCT2562 ESG: Current Developments for Sustainable Business - 2024

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General Course Information

Course Code : ACCT2562

Year : 2024

Term : Term 3

Teaching Period : T3

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

Discover how companies are evolving to meet today's dynamic Environmental, Social, and

Governance (ESG) demands. This course takes you on a deep dive into the evolving world of business reporting, where you'll uncover how emerging reporting frameworks are enabling companies to interpret and communicate their social, environmental, and economic performance. By the end of the course, you'll master the art of identifying material ESG risks and learn to effectively report these risks to stakeholders. You'll also gain the expertise to craft a persuasive business case that showcases how addressing ESG risks can drive long-term sustainability and substantial value creation.

Course Aims

This course aims to equip students with the knowledge and practical skills necessary to understand, evaluate, and implement ESG strategies in a business context. This involves:

- Developing students' understanding of the importance of ESG factors for modern business and how they are reshaping the corporate reporting landscape.
- Providing students with the skillset to analyze how ESG factors impact business operations and performance,
- Building students' capacity to integrate ESG considerations into the strategic decision-making processes

As the course teaches foundational concepts, it is of value to all Business School students keen to explore how the business world is responding to ESG and who want to develop the practical skills necessary to make businesses more sustainable.

Relationship to Other Courses

ACCT2562 is a core unit in the new Business Sustainability and Social Impact major, launching in 2025. ACCT2562 is designed to prepare students for ACCT3625 ESG Reporting and Enterprise Value Creation.

Course Learning Outcomes

Course Learning Outcomes	Program learning outcomes
CLO1 : Identify the foundations and purpose of traditional business reporting and assess its suitability to incorporate ESG factors.	• PLO1 : Business Knowledge
CLO2 : Identify and critique the different forms of business reporting that have emerged in response to contemporary ESG demands.	• PLO2 : Problem Solving • PLO3 : Business Communication
CLO3 : Observe the process of assurance for emerging forms of business reporting and critique the challenges of offering assurance over material ESG risks.	• PLO1 : Business Knowledge
CLO4 : Apply business reporting frameworks to identify and interpret the material ESG-related risks faced by modern companies.	• PLO5 : Responsible Business Practice
CLO5 : Design and prepare a business case that showcases how a company can respond to ESG-related risks to ensure long-term value creation.	• PLO2 : Problem Solving • PLO4 : Teamwork • PLO6 : Global and Cultural Competence • PLO7 : Leadership Development

Course Learning Outcomes	Assessment Item
CLO1 : Identify the foundations and purpose of traditional business reporting and assess its suitability to incorporate ESG factors.	• Assessment 1: Seminar Contributions and Engagement • Assessment 2: Group Assignment
CLO2 : Identify and critique the different forms of business reporting that have emerged in response to contemporary ESG demands.	• Assessment 1: Seminar Contributions and Engagement • Assessment 2: Group Assignment
CLO3 : Observe the process of assurance for emerging forms of business reporting and critique the challenges of offering assurance over material ESG risks.	• Assessment 1: Seminar Contributions and Engagement • Assessment 2: Group Assignment
CLO4 : Apply business reporting frameworks to identify and interpret the material ESG-related risks faced by modern companies.	• Assessment 3: Business Case
CLO5 : Design and prepare a business case that showcases how a company can respond to ESG-related risks to ensure long-term value creation.	• Assessment 3: Business Case

Learning and Teaching Technologies

Moodle - Learning Management System

Assessments

Assessment Structure

Assessment Item	Weight	Relevant Dates	Program learning outcomes
Assessment 1: Seminar Contributions and Engagement Assessment Format: Individual	20%	Start Date: Not Applicable Due Date: Not Applicable	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving• PLO3 : Business Communication• PLO5 : Responsible Business Practice• PLO6 : Global and Cultural Competence
Assessment 2: Group Assignment Assessment Format: Group	20%	Start Date: Not Applicable Due Date: See Moodle	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO3 : Business Communication• PLO4 : Teamwork• PLO5 : Responsible Business Practice
Assessment 3: Business Case Assessment Format: Individual	60%	Start Date: Not Applicable Due Date: Not Applicable	<ul style="list-style-type: none">• PLO1 : Business Knowledge• PLO2 : Problem Solving• PLO3 : Business Communication• PLO5 : Responsible Business Practice• PLO6 : Global and Cultural Competence• PLO7 : Leadership Development

Assessment Details

Assessment 1: Seminar Contributions and Engagement

Assessment Overview

This task is aimed at (1) encouraging students to keep up-to-date with their learning and (2) ensuring a vibrant and engaged discussion in every seminar.

This task requires students to demonstrate their understanding and ability to apply key concepts and techniques introduced in the course.

Assesses: PLO1, PLO2

Course Learning Outcomes

- CLO1 : Identify the foundations and purpose of traditional business reporting and assess its suitability to incorporate ESG factors.
- CLO2 : Identify and critique the different forms of business reporting that have emerged in

response to contemporary ESG demands.

- CLO3 : Observe the process of assurance for emerging forms of business reporting and critique the challenges of offering assurance over material ESG risks.

Detailed Assessment Description

You will be assessed based on your contributions to, and engagement in, weekly seminars.

Detailed information on this assessment will be provided on Moodle ahead of the start of the term.

Assessment Length

Throughout Term

Submission notes

N/A

Assignment submission Turnitin type

This is not a Turnitin assignment

Generative AI Permission Level

Planning/Design Assistance

You are permitted to use generative AI tools, software or services to generate initial ideas, structures, or outlines. However, you must develop or edit those ideas to such a significant extent that what is submitted is your own work, i.e., what is generated by the tool, software or service should not be a part of your final submission. You should keep copies of your iterations to show your Course Authority if there is any uncertainty about the originality of your work.

If your Convenor has concerns that your answer contains passages of AI-generated text or media that have not been sufficiently modified you may be asked to explain your work, but we recognise that you are permitted to use AI generated text and media as a starting point and some traces may remain. If you are unable to satisfactorily demonstrate your understanding of your submission you may be referred to UNSW Conduct & Integrity Office for investigation for academic misconduct and possible penalties.

For more information on Generative AI and permitted use please see [here](#).

Assessment 2: Group Assignment

Assessment Overview

This task is aimed at (1) developing critical thinking skills about the key concepts and (2) facilitating connections between the key concepts' theoretical and practical applications.

This task places a specific emphasis on enhancing the communication skills necessary to be a successful business leader or business advisor.

Assesses: PLO3, PLO4

Course Learning Outcomes

- CLO1 : Identify the foundations and purpose of traditional business reporting and assess its suitability to incorporate ESG factors.
- CLO2 : Identify and critique the different forms of business reporting that have emerged in response to contemporary ESG demands.
- CLO3 : Observe the process of assurance for emerging forms of business reporting and critique the challenges of offering assurance over material ESG risks.

Detailed Assessment Description

You will be divided into groups to compete in a debate on topic during a seminar.

Detailed information on this assessment will be provided on Moodle at the start of the term.

Assessment Length

See Moodle for instructions

Submission notes

N/A

Assignment submission Turnitin type

This is not a Turnitin assignment

Generative AI Permission Level

Planning/Design Assistance

You are permitted to use generative AI tools, software or services to generate initial ideas, structures, or outlines. However, you must develop or edit those ideas to such a significant extent that what is submitted is your own work, i.e., what is generated by the tool, software or service should not be a part of your final submission. You should keep copies of your iterations to show your Course Authority if there is any uncertainty about the originality of your work.

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For more information on Generative AI and permitted use please see [here](#).

Assessment 3: Business Case

Assessment Overview

This task is aimed at allowing students to demonstrate their knowledge of the key concepts through their application in a business case.

The task places specific emphasis on developing the (1) critical thinking skills, (2) analytical skills, (3) research skills, (4) business communication skills necessary to make good business decisions when preparing and presenting a business case for a company on a potential ESG project.

The task may involve multiple submissions during the term to provide students with timely feedback on their progress.

Assesses: PL05, PL06, PL07

Course Learning Outcomes

- CLO4 : Apply business reporting frameworks to identify and interpret the material ESG-related risks faced by modern companies.
- CLO5 : Design and prepare a business case that showcases how a company can respond to ESG-related risks to ensure long-term value creation.

Detailed Assessment Description

This assessment consists of two components:

Part A: Business Critique (30%). This assessment's deadline is usually the end of week 5. See Moodle for more information.

Part B: Business Case (30%). This assessment's deadline is usually during week 10. See Moodle for more information.

Detailed assessment instructions will be posted on the Moodle site.

Assessment Length

See Moodle for Instructions

Submission notes

See Moodle

Assignment submission Turnitin type

This assignment is submitted through Turnitin and students can see Turnitin similarity reports.

Generative AI Permission Level

Planning/Design Assistance

You are permitted to use generative AI tools, software or services to generate initial ideas, structures, or outlines. However, you must develop or edit those ideas to such a significant extent that what is submitted is your own work, i.e., what is generated by the tool, software or service should not be a part of your final submission. You should keep copies of your iterations to show your Course Authority if there is any uncertainty about the originality of your work.

If your Convenor has concerns that your answer contains passages of AI-generated text or media that have not been sufficiently modified you may be asked to explain your work, but we recognise that you are permitted to use AI generated text and media as a starting point and some traces may remain. If you are unable to satisfactorily demonstrate your understanding of your submission you may be referred to UNSW Conduct & Integrity Office for investigation for academic misconduct and possible penalties.

For more information on Generative AI and permitted use please see [here](#).

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 section of this course outline.

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 : 9 September - 15 September	Seminar	Topic: The foundations, purpose, and forms of business reporting
Week 2 : 16 September - 22 September	Seminar	Topic: The emergence of Sustainability Reporting
Week 3 : 23 September - 29 September	Seminar	Topic: Connecting ESG to Business Value
Week 4 : 30 September - 6 October	Seminar	Topic: The Integrated Reporting Framework
Week 5 : 7 October - 13 October	Seminar	No Seminar - Public Holiday on Monday October 7th
Week 7 : 21 October - 27 October	Seminar	Topic: Reporting Convergence - building a global ESG standard
Week 8 : 28 October - 3 November	Seminar	Topic: Accounting for Human Rights
Week 9 : 4 November - 10 November	Seminar	Topic: Performance Measures, Controls and ESG Strategy
Week 10 : 11 November - 17 November	Seminar	Topic: Information integrity, reporting credibility and the role of assurance

Attendance Requirements

Lecture recordings will not be available for this course. Students are required to attend weekly, in person, as seminar contributions count as 20% of your overall assessment grade.

General Schedule Information

The course schedule below is subject to change.

Course Resources

Prescribed Resources

There is no prescribed textbook for this course. Resources for each week will be uploaded to Moodle.

Recommended Resources

Moodle eLearning Support

A course website will be maintained on Moodle. You must be enrolled in the course to access the website. The website will contain announcements, seminar slides, and other independent study resources. To access the Moodle online support site, follow the links from www.elearning.unsw.edu.au to UNSW Moodle Support/Support for Students. For additional technical support, email: itservicecentre@unsw.edu.au; Phone: 02-9385-1333.

Course Evaluation and Development

This course is launching for the first time in term 3, 2024. The course has been developed with significant industry engagement so as to provide students with a high-quality learning experience.

Staff Details

Position	Name	Email	Location	Phone	Availability	Equitable Learning Services Contact	Primary Contact
Convenor	Conor Clune		N/A	N/A	By appointment	Yes	Yes
Lecturer	Irene Ge		N/A	N/A	By appointment	No	No

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 [Policies and Guidelines](#) 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 [Policies and Guidelines](#) page. For PG Research PLOs, including MPDBS, please refer to [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 Code of Conduct](#) with respect to academic integrity, the University may take disciplinary action. 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 Code of Conduct, 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

SHORT EXTENSIONS

Short Extension is a new process that allows you to apply for an extended deadline on your assessment without the need to provide supporting documentation, offering immediate approval during brief, life-disrupting events. Requests are automatically approved once submitted.

Short extensions are ONLY available for some assessments. Check your course outline or Moodle to see if this is offered for your assessments. Where a short extension exists, all students enrolled in that course in that term are eligible to apply. Further details are available the [UNSW Current Students](#) page.

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. Special consideration is primarily intended to provide you with an extra opportunity to demonstrate the level of performance of which you are capable.

Applications can only be made online and will NOT be accepted by teaching staff. 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. The majority of applications will be processed within 3-5 working days.

For further information, and to apply, see Special Consideration on the UNSW [Current Students](#) page.

LATE SUBMISSION PENALTIES

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. In the case of an approved Equitable Learning Plan (ELP) provision, special consideration or short extension, the late penalty applies from the date of approved time extension. After five days from the extended deadline, the assessment cannot be submitted.

An assessment is considered late if the requested format, such as hard copy or electronic copy, has not been submitted on time or where the 'wrong' assessment 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>