



ACCG8052

Sustainability Accounting and Accountability

Session 1, In person-scheduled-weekday, North Ryde 2024

Department of Accounting and Corporate Governance

Contents

<u>General Information</u>	2
<u>Learning Outcomes</u>	2
<u>General Assessment Information</u>	3
<u>Assessment Tasks</u>	4
<u>Delivery and Resources</u>	5
<u>Unit Schedule</u>	6
<u>Policies and Procedures</u>	7
<u>Changes from Previous Offering</u>	9

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General Information

Unit convenor and teaching staff

Unit Convenor

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4ER, Room 326

See Consultation Schedule on iLearn

Unit Moderator

Rahat Munir

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4ER, Room 312

N/A

Credit points

10

Prerequisites

Admission to MAccg or MCom or MProfAcc or MSusDev or MEnv

Corequisites

Co-badged status

Unit description

This unit considers the theory and practice of how sustainability is accounted and reported on from organisational, governmental, and personal perspectives. This includes reporting in relation to sustainability issues such as carbon emissions, water, equity, modern slavery and engagement with First Nations peoples. Students will discuss the broader relevance of sustainability accounting and apply a range of real-world sustainability accounting techniques. By the end of the unit, students will be able to both analyse and produce sustainability reports.

Important Academic Dates

Information about important academic dates including deadlines for withdrawing from units are available at <https://www.mq.edu.au/study/calendar-of-dates>

Learning Outcomes

On successful completion of this unit, you will be able to:

ULO1: Explain, evaluate and apply current and emerging sustainability reporting and accounting approaches that are used to support sustainability decision making

ULO2: Analyse and critically evaluate different approaches used in sustainability accounting

ULO3: Apply ethical and professional judgement on the use of data and the reporting of data as a means to communicate sustainability performance

ULO4: Develop verbal and written communication skills within the context of sustainability accounting and reporting

General Assessment Information

Submission of assessment tasks

All applicable text based assessments must be submitted through Turnitin. It is the student's responsibility to ensure that work is submitted correctly prior to the due date. No hard copies of assessments will be accepted and only Turnitin records will be taken as records of submission.

Multiple submissions may be possible in some units via Turnitin prior to the final due date and time of an assessment task and originality reports may be made available to students to view and check their work. All identified matching text will be reconsidered carefully. Students should note that the system will not immediately produce the similarity score on a second or subsequent submission - it takes approximately 24 hours for the report to be generated. This may be after the due date so students should plan any resubmissions carefully. Please refer to instructions on how to submit your assignment through Turnitin and access similarity reports and feedback provided by teaching staff and available [here](#). Should you have questions about Turnitin or experience issues submitting through the system, you must inform unit staff by emailing us at accg3040@mq.edu.au. If the issue is technical in nature may also lodge OneHelp Ticket, refer to the [IT help page](#).

It is the responsibility of the student to retain a copy of any work submitted. Students must produce these documents upon request. Copies should be retained until the end of the grade appeal period each term. In the event that a student is asked to produce another copy of work submitted and is unable to do so, they may be awarded zero (0) for that particular assessment task.

Late Assessment Submission Penalty

Unless an application for [Special Consideration](#) has been submitted and approved, a **5% penalty (of the total possible mark) will be applied each day a written assessment is not submitted, up until the 7th day (including weekends)**. After the 7th day, a grade of '0' will be awarded even if the assessment is submitted. Submission time for all written assessments is set at 11.55pm. A 1-hour grace period is provided to students who experience a technical concern.

For any late submissions of time-sensitive tasks, such as scheduled tests, exams, performance assessments, and/or scheduled practical assessments/labs, students need to submit an application for Special Consideration

Assessment Tasks

Name	Weighting	Hurdle	Due
Essay	20%	No	Week 5 (11:55pm Friday 22nd March)
Sustainability report preparation and presenetation	40%	No	Week 14 (11:55pm Monday 3rd June)
Report	40%	No	Week 10 (11:55pm Monday 6th May)

Essay

Assessment Type ¹: Essay

Indicative Time on Task ²: 10 hours

Due: **Week 5 (11:55pm Friday 22nd March)**

Weighting: **20%**

This essay is approximately 750 words relating to selected sustainability issues.

On successful completion you will be able to:

- Explain, evaluate and apply current and emerging sustainability reporting and accounting approaches that are used to support sustainability decision making
- Analyse and critically evaluate different approaches used in sustainability accounting

Sustainability report preparation and presenetation

Assessment Type ¹: Practice-based task

Indicative Time on Task ²: 30 hours

Due: **Week 14 (11:55pm Monday 3rd June)**

Weighting: **40%**

Collate and analyse sustainability data to prepare and present a sustainability report

On successful completion you will be able to:

- Apply ethical and professional judgement on the use of data and the reporting of data as a means to communicate sustainability performance
- Develop verbal and written communication skills within the context of sustainability accounting and reporting

Report

Assessment Type ¹: Report

Indicative Time on Task ²: 30 hours

Due: **Week 10 (11:55pm Monday 6th May)**

Weighting: **40%**

This report is approximately 1,500 words and students would undertake a critical review of existing sustainability reports against international recognised standards and sector-specific guidelines.

On successful completion you will be able to:

- Explain, evaluate and apply current and emerging sustainability reporting and accounting approaches that are used to support sustainability decision making
- Analyse and critically evaluate different approaches used in sustainability accounting
- Apply ethical and professional judgement on the use of data and the reporting of data as a means to communicate sustainability performance

¹ If you need help with your assignment, please contact:

- the academic teaching staff in your unit for guidance in understanding or completing this type of assessment
- the [Writing Centre](#) for academic skills support.

² Indicative time-on-task is an estimate of the time required for completion of the assessment task and is subject to individual variation

Delivery and Resources

Unit delivery and learning resources

Students are required to attend a weekly seminar, commencing in Week 1. There are also online learning resources that students are required to engage with to complement the weekly seminar.

Seminars are interactive and are designed to facilitate further discussion of concepts covered in online learning resources and their application to practical cases.

The timetable for classes can be found on the University website at: <https://publish.mq.edu.au/>

Changes to student timetables may only be made through eStudent.

Required and Recommended Texts and/or Materials

Due to the dynamic nature of sustainability reporting, there is no required text. Each week the required readings will be made available on iLearn.

Technology Used and Required

Students will need access to a personal computer and the internet to review and complete online learning activities, including videos, slide decks, podcasts, additional readings, assessment details and notices from the ACCG8052 iLearn site, as well as to complete and make submissions for the assessment tasks in this Unit.

We will also be making use of Generative Artificial Intelligence Technologies (GAIT) such as ChatGPT, so familiarity with these technologies will be useful. A paid subscription to a particular GAIT service provider is not required.

Further information on any specific technology requirements will be made available on the unit iLearn site.

The unit iLearn can be found at: <http://iLearn.mq.edu.au>.

You are strongly encouraged to regularly visit the website to check for important announcements and use it as a resource to enhance your learning experience.

What is required to complete this unit satisfactorily

In addition to the requirements outlined in the Unit Assessment Guide available on iLearn, students are required to achieve an overall pass for the unit to achieve a passing grade in this unit, students are expected to be independent learners who assume personal responsibility for their learning and take a pro-active approach to addressing any deficiencies in their understanding of the course material through independent research and inquiry and consultations with peers and instructors as appropriate. A detailed learning approach is provided in the Unit Weekly Guide available on iLearn.

Unit Schedule

Wk	Topics	Week Commencing
1	Introduction to sustainability accounting and accountability	19 Feb
2	Imagining a better world - visions of utopia	26 Feb
3	Sustainability and the SDGs	4 Mar
4	Corporate accounting and accountability	11 Mar
5	Corporate sustainability accounting - introduction ESSAY DUE (11:55pm 22 March)	18 Mar
6	Corporate climate change accounting	25 Mar*
7	Corporate water accounting	1 April*
8	Corporate modern slavery reporting	8 April

	MID-SESSION BREAK	15 April
9	Other approaches to accountability - Databases and pollution accounting	29 April
10	Users of sustainability reports: investors, activists, consumers, and employees REPORT DUE (11:55pm Monday 6th May)	6 May
11	Putting it all together - practical considerations in sustainability reporting	13 May
12	Current and emerging issues in sustainability accounting	20 May
13	Course review and revision:	27 May
14	FINAL REPORT DUE (11:55pm Monday 3rd June)	3 June

* Note that Friday 29 March and Monday 1 April are Public Holidays. Refer to iLearn for alternative arrangements for scheduled classes.

Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au). Students should be aware of the following policies in particular with regard to Learning and Teaching:

- [Academic Appeals Policy](#)
- [Academic Integrity Policy](#)
- [Academic Progression Policy](#)
- [Assessment Policy](#)
- [Fitness to Practice Procedure](#)
- [Assessment Procedure](#)
- [Complaints Resolution Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#)

Students seeking more policy resources can visit [Student Policies \(https://students.mq.edu.au/support/study/policies\)](https://students.mq.edu.au/support/study/policies). It is your one-stop-shop for the key policies you need to know about throughout your undergraduate student journey.

To find other policies relating to Teaching and Learning, visit [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au) and use the [search tool](#).

Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: <https://students.mq.edu.au/admin/other-resources/student-conduct>

Results

Results published on platform other than [eStudent](#), (eg. iLearn, Coursera etc.) or released directly by your Unit Convenor, are not confirmed as they are subject to final approval by the University. Once approved, final results will be sent to your student email address and will be made available in [eStudent](#). For more information visit ask.mq.edu.au or if you are a Global MBA student contact globalmba.support@mq.edu.au

Academic Integrity

At Macquarie, we believe [academic integrity](#) – honesty, respect, trust, responsibility, fairness and courage – is at the core of learning, teaching and research. We recognise that meeting the expectations required to complete your assessments can be challenging. So, we offer you a range of resources and services to help you reach your potential, including free [online writing and maths support](#), [academic skills development](#) and [wellbeing consultations](#).

Student Support

Macquarie University provides a range of support services for students. For details, visit <http://students.mq.edu.au/support/>

The Writing Centre

[The Writing Centre](#) provides resources to develop your English language proficiency, academic writing, and communication skills.

- [Workshops](#)
- [Chat with a WriteWISE peer writing leader](#)
- [Access StudyWISE](#)
- [Upload an assignment to Studiosity](#)
- [Complete the Academic Integrity Module](#)

The Library provides online and face to face support to help you find and use relevant information resources.

- [Subject and Research Guides](#)
- [Ask a Librarian](#)

Student Services and Support

Macquarie University offers a range of [Student Support Services](#) including:

- [IT Support](#)
- [Accessibility and disability support](#) with study
- Mental health [support](#)
- [Safety support](#) to respond to bullying, harassment, sexual harassment and sexual assault

- [Social support including information about finances, tenancy and legal issues](#)
- [Student Advocacy](#) provides independent advice on MQ policies, procedures, and processes

Student Enquiries

Got a question? Ask us via [AskMQ](#), or contact [Service Connect](#).

IT Help

For help with University computer systems and technology, visit http://www.mq.edu.au/about_us/offices_and_units/information_technology/help/.

When using the University's IT, you must adhere to the [Acceptable Use of IT Resources Policy](#). The policy applies to all who connect to the MQ network including students.

Changes from Previous Offering

N/A - ACCG 8052 is being offered for the first time in 2024.

Unit information based on version 2024.03 of the [Handbook](#)