



# ACCG260

## Measuring Sustainability

S2 Day 2014

*Dept of Accounting & Corporate Governance*

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#### **Disclaimer**

Macquarie University has taken all reasonable measures to ensure the information in this publication is accurate and up-to-date. However, the information may change or become out-dated as a result of change in University policies, procedures or rules. The University reserves the right to make changes to any information in this publication without notice. Users of this publication are advised to check the website version of this publication [or the relevant faculty or department] before acting on any information in this publication.

## General Information

Unit convenor and teaching staff

Unit Convenor

James Hazelton

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Contact via [james.hazelton@mq.edu.au](mailto:james.hazelton@mq.edu.au)

E4A 239

11-12 Tuesday during teaching weeks (please email beforehand)

Credit points

3

Prerequisites

18cp

Corequisites

Co-badged status

Unit description

This unit considers how environmental issues are accounted and reported from organisational, governmental and personal perspectives. The unit engages with key contemporary environmental issues such as carbon pollution and water scarcity and investigates practical and theoretical reporting issues, including the location of reporting obligations, setting report boundaries, report content, measurement and assurance. Case studies draw on current developments in the field, including the new carbon reporting obligations under the National Greenhouse and Energy Reporting Act 2007 (Cth), the ongoing development of national water accounting in response to the National Water Initiative 2004 and Macquarie University's own efforts to undertake sustainable reporting. At the end of the unit students are expected to be able to locate key environmental reporting obligations and reports for both governments and organisations; interpret and critically evaluate existing environmental reports; and identify areas of improvement for the existing process of accounting and reporting for the environment.

## 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:

Understand contemporary environmental issues (such as carbon pollution and water scarcity) and how accounting and reporting contributes to improving environmental outcomes.

Locate key environmental reporting obligations and reports for both governments and organisations.

Interpret and critically evaluate existing environmental reports.

Suggest improvements for the process of accounting and reporting for the environment in order to improve environmental outcomes.

## Assessment Tasks

Name	Weighting	Due
<u>Weekly Assignments</u>	20%	5pm Monday prior to seminar
<u>Class Participation</u>	10%	Ongoing
<u>Group Assignment</u>	20%	9am 7/10/14
<u>Final Examination</u>	50%	University Examination Period

### Weekly Assignments

Due: **5pm Monday prior to seminar**

Weighting: **20%**

#### Submission

Assignments must be submitted on iLearn by 5pm on the Monday prior to the seminar. Students should also bring a copy of their assignments to class. Four (4) assignments will be marked at random. One assignment will be marked in the first weeks of the semester to provide students with early feedback on their performance.

#### Estimated student workload

Students are expected to spend 3-6 hours per week reviewing videos and prescribed readings and preparing their weekly assignment.

#### Marking criteria

During the semester **four assignments will be collected at random and marked out of five.**

The assessment criteria for tutorial assignments is as follows:

0/5 – Assignment is incomplete. One or more questions have not been attempted.

1/5 – Assignment is incomplete. All questions have been attempted, but some sub-parts of questions have not been addressed.

2/5 – All questions have been attempted but some answers are incorrect and / or superficial.

3/5 – All questions have been attempted and are substantially correct.

4/5 – All questions have been attempted and the student has answered questions in detail and has included their own opinions and/or analysis where appropriate.

5/5 - All questions have been attempted and in addition to providing their own analysis the student has related appropriate questions to other materials either in the unit or in the wider context. For example the student has related the question to a previous reading referred to a current event / media article.

Note that students submitting the same or similar tutorial assignments to others in the unit risk disciplinary action. Students must also ensure that they do not inadvertently plagiarise material from textbooks or other readings. Copying material verbatim from the textbook or readings is also a form of plagiarism.

#### Deliverables

Written assignment.

Preparation instructions

Assignment questions will be posted on the unit webpage.

On the front page of each weekly assignment that you submit include the following:

- your student name
- your student number
- the following statement: “This assignment is my own work”

#### Extension

Extensions must be applied for in advance from the Unit Convenor, and will only be granted in exceptional circumstances.

#### Penalties

Late work will not be accepted.

On successful completion you will be able to:

- Understand contemporary environmental issues (such as carbon pollution and water scarcity) and how accounting and reporting contributes to improving environmental outcomes.
- Locate key environmental reporting obligations and reports for both governments and organisations.
- Interpret and critically evaluate existing environmental reports.

- Suggest improvements for the process of accounting and reporting for the environment in order to improve environmental outcomes.

## Class Participation

Due: **Ongoing**

Weighting: **10%**

### Submission

Active participation in seminars is expected of ACCG 260 students. Mere attendance is not enough - students are expected to have prepared for seminars and contribute to in-class discussions and activities.

### Estimated student workload

Students are expected to spend approximately 30 minutes reviewing their weekly assignments before attending class, and attend the 3 hour seminar.

### Marking criteria

Participation throughout the semester will be assessed as follows:

0/10 – No participation - No substantial contribution to class discussions

1-4/10 - Limited participation - for example, occasionally contributing to class discussions

5-8/10 – Good participation – for example, regularly contributing to class discussions

9-10/10 – Excellent participation – for example, regularly contributing to class discussions and sharing relevant examples from current media or personal experience

This grade will reflect participation over the whole semester and will be posted online after the final class.

### Deliverables

Peer and class discussion.

### Preparation instructions

Reviewing weekly assignment before attending class.

### Extension

No extensions will be given.

### Penalties

Non-attendance at seminars (without appropriate medical certification) will reduce the participation grade.

On successful completion you will be able to:

- Understand contemporary environmental issues (such as carbon pollution and water scarcity) and how accounting and reporting contributes to improving environmental outcomes.
- Locate key environmental reporting obligations and reports for both governments and organisations.
- Interpret and critically evaluate existing environmental reports.
- Suggest improvements for the process of accounting and reporting for the environment in order to improve environmental outcomes.

## Group Assignment

Due: **9am 7/10/14**

Weighting: **20%**

### Submission

Submission of report is via iLearn. Report presentations will take place in class on 7 October 2014.

### Estimated student workload

Students are expected to spend approximately 15-20 hours on the group assignment.

### Marking criteria

Detailed marking criteria will be provided on the unit webpage.

### Deliverables

1/ Written group assignment.

2/ Class presentation, including a presentation component by each group member

### Preparation instructions

Detailed instructions will be provided on the unit webpage.

### Extension

Extensions must be applied for in advance from the Unit Convenor, and will only be granted in exceptional circumstances.

### Penalties

Late written assignments will be accepted up to 72 hours after the submission deadline. There will be a deduction of 10% of the total available marks made from the total awarded mark for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission - 20% penalty). This penalty does not apply for cases in which an application for special consideration is made and approved.

Late presentations will not be accepted.

On successful completion you will be able to:

- Understand contemporary environmental issues (such as carbon pollution and water scarcity) and how accounting and reporting contributes to improving environmental outcomes.
- Locate key environmental reporting obligations and reports for both governments and organisations.
- Interpret and critically evaluate existing environmental reports.
- Suggest improvements for the process of accounting and reporting for the environment in order to improve environmental outcomes.

## Final Examination

Due: **University Examination Period**

Weighting: **50%**

Examination conditions

The final examination will be of two hours duration (plus ten minutes reading time). Calculators and dictionaries will not be permitted.

What is required to complete the unit satisfactorily

All topics will be examinable. A final examination is included as an assessment task for this unit to provide assurance that:

- i) the product belongs to the student; and
- ii) the student has attained the knowledge and skills tested in the exam.

The supplementary exam period is 18 - 19 and 22 December 2014.

On successful completion you will be able to:

- Understand contemporary environmental issues (such as carbon pollution and water scarcity) and how accounting and reporting contributes to improving environmental outcomes.
- Locate key environmental reporting obligations and reports for both governments and organisations.
- Interpret and critically evaluate existing environmental reports.

- Suggest improvements for the process of accounting and reporting for the environment in order to improve environmental outcomes.

## **Delivery and Resources**

### **Classes**

Contact hours for ACCG 260 comprise one 3 hour seminar each week.

The timetable for seminars can be found on the University web site at:

<http://www.timetables.mq.edu.au/>

### **Required and Recommended Texts and/or Materials**

There is no prescribed text for the unit.

Weekly readings are drawn from the following sources:

- The internet (students are expected to follow web links and download materials); Journals (students are expected to download journals via the University library website via Journal Finder); and
- eReserve (students are expected to download readings via the University library website via eReserve).

The unit makes extensive use of video materials which are available on the unit webpage.

Videos are expected to be viewed before attending the seminars.

### **Unit Web Page**

The web page for this unit is located at: <http://ilearn.mq.edu.au/> Please note that student activity on the unit web page is logged, and may be utilised by the Unit Convenor and other University staff in resolving student disputes regarding such issues as assignment submission. Instructions for obtaining help with accessing the unit web page can also be found at the above URL.

### **Teaching and Learning Strategy**

Students are expected to have prepared for seminars through reading the prescribed texts and watching the prescribed videos. Students are further expected to participate in seminars via open discussion and group work.

#### **Technology Used and Required**

Students are expected to have access to the internet.

### **Requirements to satisfactorily complete the unit**

Satisfactory completion of ACCG 260 is an overall passing grade. There is no requirement to achieve a passing grade in each individual assessment component, including the final exam. However, since each assessment component contributes to the overall learning outcomes of the unit, students are expected to complete each assessment task in order to maximise



their educational experience.

## Unit Schedule

Week	Date	Lecture Title	Lecture Topic	Assignments Due
1	5-Aug	Sustainability, is, well . . . what I measure it to be?	Introduction	None
2	12-Aug	Big issues in sustainability	Carbon, water and human rights	Assignment 1
3	19-Aug	Footprint, footprint on the wall . . . (shouldn't that be on the floor??)	Eco-footprint and Life-Cycle Analysis	Assignment 2
4	26-Aug	Do accountants fail to, uh, account?	Corporate financial vs sustainability accounting	Assignment 3
5	2-Sep	Carbon and water accounting - easy, right?	Corporate accounting for carbon and water	Assignment 4
6	9-Sep	Can we quantify human rights? And how reliable is this stuff anyway?	Corporate accounting for human rights; assurance of sustainability reporting	Assignment 5
7	16-Sep	Over to you!	No lecture as group assignment presentations first week after the break	Assignment 6
	23-Sep		Mid-semester break	
	30-Sep		Mid-semester break	
8	7-Oct	So what can we do at work tomorrow?	Energy and water efficiency	Group assignment and presentations
9	14-Oct	The NPI - a darling or dysfunctional database?	Pollutant reporting	Assignment 7
10	21-Oct	Is Kyoto loco?	National carbon accounting	Assignment 8
11	28-Oct	Australia - weird or wonderful water accounting?	National water accounting	Assignment 9
12	4-Nov	Just one more thing (or two)	State of the Environment and human rights reporting	Assignment 10
13	11-Nov	Encore!	Revision	Assignment 11

Note: The above schedule may change - any amendments will be posted on the unit webpage.

## Policies and Procedures

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

Academic Honesty Policy [http://mq.edu.au/policy/docs/academic\\_honesty/policy.html](http://mq.edu.au/policy/docs/academic_honesty/policy.html)

Assessment Policy <http://mq.edu.au/policy/docs/assessment/policy.html>

Grading Policy <http://mq.edu.au/policy/docs/grading/policy.html>

Grade Appeal Policy <http://mq.edu.au/policy/docs/gradeappeal/policy.html>

Grievance Management Policy [http://mq.edu.au/policy/docs/grievance\\_management/policy.html](http://mq.edu.au/policy/docs/grievance_management/policy.html)

Disruption to Studies Policy [http://www.mq.edu.au/policy/docs/disruption\\_studies/policy.html](http://www.mq.edu.au/policy/docs/disruption_studies/policy.html) *The Disruption to Studies Policy is effective from March 3 2014 and replaces the Special Consideration Policy.*

In addition, a number of other policies can be found in the [Learning and Teaching Category](#) of Policy Central.

## Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: [https://students.mq.edu.au/support/student\\_conduct/](https://students.mq.edu.au/support/student_conduct/)

## Academic Honesty

The nature of scholarly endeavour, dependent as it is on the work of others, binds all members of the University community to abide by the principles of academic honesty. Its fundamental principle is that all staff and students act with integrity in the creation, development, application and use of ideas and information. This means that:

- all academic work claimed as original is the work of the author making the claim
- all academic collaborations are acknowledged
- academic work is not falsified in any way
- when the ideas of others are used, these ideas are acknowledged appropriately.

Further information on the academic honesty can be found in the Macquarie University Academic Honesty Policy at [http://www.mq.edu.au/policy/docs/academic\\_honesty/policy.html](http://www.mq.edu.au/policy/docs/academic_honesty/policy.html)

## Grades

Macquarie University uses the following grades in coursework units of study:

- HD - High Distinction

- D - Distinction
- CR - Credit
- P - Pass
- F - Fail

Grade descriptors and other information concerning grading are contained in the Macquarie University Grading Policy which is available at:

<http://www.mq.edu.au/policy/docs/grading/policy.html>

## Grading Appeals and Final Examination Script Viewing

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade and/or viewing your final exam script please refer to the following website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes a valid grounds for appeal before appealing your grade.

[http://www.businessandconomics.mq.edu.au/new\\_and\\_current\\_students/undergraduate\\_current\\_students/how\\_do\\_i/grade\\_appeals/](http://www.businessandconomics.mq.edu.au/new_and_current_students/undergraduate_current_students/how_do_i/grade_appeals/)

### Supplementary Examination

If a Supplementary Examination is granted as a result of the Disruption to Studies process the examination will be scheduled after the conclusion of the official examination period. Please note that the supplementary examination will be of the same format as the final examination.

## Student Support

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

### Learning Skills

Learning Skills ([mq.edu.au/learningskills](http://mq.edu.au/learningskills)) provides academic writing resources and study strategies to improve your marks and take control of your study.

- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module for Students](#)
- [Ask a Learning Adviser](#)

## Student Services and Support

Students with a disability are encouraged to contact the [Disability Service](#) who can provide appropriate help with any issues that arise during their studies.

## Student Enquiries

For all student enquiries, visit Student Connect at [ask.mq.edu.au](http://ask.mq.edu.au)

## IT Help

For help with University computer systems and technology, visit <http://informatics.mq.edu.au/help/>.

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

## Graduate Capabilities

### Capable of Professional and Personal Judgement and Initiative

We want our graduates to have emotional intelligence and sound interpersonal skills and to demonstrate discernment and common sense in their professional and personal judgement. They will exercise initiative as needed. They will be capable of risk assessment, and be able to handle ambiguity and complexity, enabling them to be adaptable in diverse and changing environments.

This graduate capability is supported by:

#### Learning outcomes

- Interpret and critically evaluate existing environmental reports.
- Suggest improvements for the process of accounting and reporting for the environment in order to improve environmental outcomes.

#### Assessment tasks

- Weekly Assignments
- Class Participation
- Group Assignment
- Final Examination

### Discipline Specific Knowledge and Skills

Our graduates will take with them the intellectual development, depth and breadth of knowledge, scholarly understanding, and specific subject content in their chosen fields to make them competent and confident in their subject or profession. They will be able to demonstrate, where relevant, professional technical competence and meet professional standards. They will be able to articulate the structure of knowledge of their discipline, be able to adapt discipline-specific knowledge to novel situations, and be able to contribute from their discipline to inter-disciplinary solutions to problems.

This graduate capability is supported by:

#### Learning outcomes

- Understand contemporary environmental issues (such as carbon pollution and water scarcity) and how accounting and reporting contributes to improving environmental

outcomes.

- Locate key environmental reporting obligations and reports for both governments and organisations.
- Interpret and critically evaluate existing environmental reports.
- Suggest improvements for the process of accounting and reporting for the environment in order to improve environmental outcomes.

## Assessment tasks

- Weekly Assignments
- Class Participation
- Group Assignment
- Final Examination

## Critical, Analytical and Integrative Thinking

We want our graduates to be capable of reasoning, questioning and analysing, and to integrate and synthesise learning and knowledge from a range of sources and environments; to be able to critique constraints, assumptions and limitations; to be able to think independently and systemically in relation to scholarly activity, in the workplace, and in the world. We want them to have a level of scientific and information technology literacy.

This graduate capability is supported by:

## Learning outcomes

- Interpret and critically evaluate existing environmental reports.
- Suggest improvements for the process of accounting and reporting for the environment in order to improve environmental outcomes.

## Assessment tasks

- Weekly Assignments
- Class Participation
- Group Assignment
- Final Examination

## Engaged and Ethical Local and Global citizens

As local citizens our graduates will be aware of indigenous perspectives and of the nation's historical context. They will be engaged with the challenges of contemporary society and with knowledge and ideas. We want our graduates to have respect for diversity, to be open-minded, sensitive to others and inclusive, and to be open to other cultures and perspectives: they should have a level of cultural literacy. Our graduates should be aware of disadvantage and social justice, and be willing to participate to help create a wiser and better society.

This graduate capability is supported by:

## **Learning outcomes**

- Understand contemporary environmental issues (such as carbon pollution and water scarcity) and how accounting and reporting contributes to improving environmental outcomes.
- Locate key environmental reporting obligations and reports for both governments and organisations.
- Interpret and critically evaluate existing environmental reports.
- Suggest improvements for the process of accounting and reporting for the environment in order to improve environmental outcomes.

## **Assessment tasks**

- Weekly Assignments
- Class Participation
- Group Assignment
- Final Examination

## **Changes from Previous Offering**

Materials in ACCG 260 have been updated to reflect recent developments in environmental accounting and reporting, particularly in the areas of carbon pricing, water and human rights. A number of new video assets have also been developed for the unit. A participation assessment component has been added to enable credit to be given for those students who actively participate in class discussions and help create a collegial learning environment.

## **Research and practice**

ACCG 260 makes extensive use of contemporary research in sustainability accounting, including a number of research papers authored by Dr Hazelton, the Unit Convenor. The unit also examines contemporary practices in sustainability reporting by both governments and organisations, including a review of the sustainability initiatives and reports produced by Macquarie University.

## Changes since First Published

Date	Description
28/07/2014	Section added as follows: Requirements to satisfactorily complete the unit Satisfactory completion of ACCG 260 is an overall passing grade. There is no requirement to achieve a passing grade in each individual assessment component, including the final exam. However, since each assessment component contributes to the overall learning outcomes of the unit, students are expected to complete each assessment task in order to maximise their educational experience.