



ACCG260

Measuring Sustainability

S2 External 2013

Accounting and Corporate Governance

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General Information

Unit convenor and teaching staff

Unit Convenor

James Hazelton

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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 tutorial
<u>Group Assignment</u>	25%	5pm 30/9/13
<u>Final Examination</u>	55%	University Examination Period

Weekly Assignments

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

Weighting: **20%**

Submission

Assignments must be submitted on iLearn by 5pm on the Monday prior to the tutorials. 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.

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.

Group Assignment

Due: **5pm 30/9/13**

Weighting: **25%**

Submission

Submission is via iLearn.

Extension

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

Penalties

Late tasks 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.

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: **55%**

Examination conditions

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

NOTE THAT YOU WILL BE REQUIRED TO ATTEND THE EXAMINATION AT MAQUARIE UNIVERSITY.

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 10 - 13 December 2013.

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 2 hour lecture per week; and
- One 1 hour tutorial per 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).

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 attend a two-hour lecture and a one-hour tutorial each week. Students are expected to have prepared for tutorials through reading the prescribed texts and preparing written tutorial assignments. Students are further expected to participate in tutorials via open discussion and group work.

Technology Used and Required

Students are expected to have access to the internet. Lectures utilise publicly available videos, and some guest lectures may be video recorded for subsequent viewing by students. While audio recordings of lectures will be available students are strongly encouraged to attend lectures in order to obtain the possible learning outcomes of the unit.

What has changed

Materials in ACCG 260 have been updated to reflect recent developments in environmental accounting and reporting, particularly in the areas of carbon pricing and energy efficiency and the introduction of version 4 of the Global Reporting Initiative guidelines.

Unit Schedule

Week	Date	Lecture Topic
1	29/7	Introduction
2	5/8	Sustainability, Energy and Water
3	12/8	Eco-footprint and Life-Cycle Analysis
4	19/8	Global Reporting Initiative 1
5	26/8	Global Reporting Initiative 2
6	2/9	Global Reporting Initiative 3
7	9/9	Energy and Water Efficiency
	16/9	Mid-semester break

	23/9	Mid-semester break
8	30/9	Pollutant Reporting (Group assignment due)
9	7/10	Labour day holiday (No classes this week)
10	14/10	National Carbon Accounting
11	21/10	National Water Accounting
12	28/10	State of the Environment Reporting
13	4/11	Revision

Note: The above schedule may change due to the availability of guest lecturers. 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://www.mq.edu.au/policy/docs/academic_honesty/policy.html

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

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

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

Grievance Management Policy http://mq.edu.au/policy/docs/grievance_management/policy.html

Special Consideration Policy http://www.mq.edu.au/policy/docs/special_consideration/policy.html

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

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

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.businessandeconomics.mq.edu.au/new_and_current_students/undergraduate_current_students/how_do_i/grade_appeals/

Special Consideration Policy

The University is committed to equity and fairness in all aspects of its learning and teaching. In stating this commitment, the University recognises that there may be circumstances where a student is prevented by unavoidable disruption from performing in accordance with their ability. A special consideration policy exists to support students who experience serious and unavoidable disruption such that they do not reach their usual demonstrated performance level. The policy is available at:

http://www.mq.edu.au/policy/docs/special_consideration/policy.html

Student Support

Macquarie University provides a range of Academic Student Support Services. Details of these services can be accessed at: <http://students.mq.edu.au/support/>

UniWISE provides:

- Online learning resources and academic skills workshops http://www.students.mq.edu.au/support/learning_skills/
- Personal assistance with your learning & study related questions.
- The Learning Help Desk is located in the Library foyer (level 2).

- Online and on-campus orientation events run by Mentors@Macquarie.

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

Details of these services can be accessed at <http://www.student.mq.edu.au/ses/>.

IT Help

If you wish to receive IT help, we would be glad to assist you at <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 and it outlines what can be done.

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
- 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
- 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
- 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.
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