



# ACCG260

## Measuring Sustainability

S2 Evening 2018

*Dept of Accounting & Corporate Governance*

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## General Information

Unit convenor and teaching staff

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Refer iLearn

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Refer iLearn

Credit points

3

Prerequisites

18cp at 100 level or above

Corequisites

Co-badged status

Unit description

This unit is a Planet unit and considers how sustainability issues are accounted and reported from organisational, governmental and personal perspectives. The unit engages students with key contemporary sustainability issues such as carbon pollution, water scarcity and human rights. Students investigate 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 global and national greenhouse gas reporting obligations; water reporting under the Australian national water accounting standards and Macquarie University's own efforts to undertake sustainability reporting. By completing the unit students will be able to locate key sustainability reporting obligations and reports for both governments and organisations, interpret and critically evaluate existing sustainability reports and identify areas of improvement to measuring sustainability.

## 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	Hurdle	Due
<a href="#">Weekly Assignments</a>	25%	No	9am Mondays
<a href="#">Class Participation</a>	10%	No	Ongoing
<a href="#">Class Presentations</a>	20%	No	Wk 8 (group); TBA (individual)
<a href="#">Final Examination</a>	45%	No	University Examination Period

### Weekly Assignments

Due: **9am Mondays**

Weighting: **25%**

Submission

Assignments must be submitted on iLearn by 9am Monday each week. 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

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 and/or 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.

**Assignments should be no more than two pages in length (excluding references and a cover page).**

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”

**Files uploaded to iLearn should be in the following format Surname\_StudentID\_week#.**

Extension

No extensions will be granted. Students who have not completed the task by the due date will be awarded a mark of 0 for the task, except for cases in which an Application for Special Consideration is made and approved (in accordance with the policies and procedures).

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. Students are expected to use their weekly assignments as a basis for their active participation.

### Estimated student workload

Students are expected to spend approximately 30 minutes reviewing their weekly assignments before attending class, and attend the 2 hour weekly 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

N/A.

## Penalties

Non-attendance at seminars will reduce the participation grade, except for cases in which an Application for Disruption of Studies is made and approved (in accordance with the policies and procedures).

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 Presentations

Due: **Wk 8 (group); TBA (individual)**

Weighting: **20%**

### Submission

Students will provide an individual presentation in class (10%) and submit a 4-5 minute video presentation in groups (10%). Further details will be provided on iLearn.

### Estimated student workload

Students are expected to spend approximately 5-10 hours on their individual presentation and 5-10 hours on their group presentation.

### Marking criteria

Detailed marking criteria will be provided on the unit webpage.

### Deliverables

Individual presentation:

- 1/ Proposed presentation topic for approval by the tutor.
- 2/ Powerpoint slides submitted by 9am Monday of the week of presentation.
- 3/ Oral presentation in class.
- 4/ 1-page presentation summary in class.

Group presentation:

- 1/ Powerpoint slides uploaded to iLearn.

2/ Video presentation uploaded to iLearn.

3/ 1-page presentation summary uploaded to iLearn.

Preparation instructions

Detailed instructions will be provided on the unit webpage.

Extension and penalties

No extensions will be granted unless a Special Consideration application has been approved. Late submissions be penalised with a deduction of 10% of the total marks for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission = 20% of marks deducted).

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: **45%**

Examination conditions

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

Estimated student workload

Students are expected to spend approximately 25-30 hours preparing for the final examination.

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.

Refer to the Faculty webpage for the supplementary exam period.

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 video lectures and one 2 hour seminar each week. Students are expected to review the videos before attempting tutorial questions.

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 fast and reliable access to the internet. As noted above lectures are delivered via video and therefore a good internet connection is essential.

## 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	Title	Topic	Assignments
1	Sustainability, is, well . . . what I measure it to be?	Introduction	
2	Big issues in sustainability	Climate change and water	Assignment 1 due (A1)
3	Do accountants fail to, uh, account?	Financial vs sustainability accounting	A2
4	Water reporting - A drop in the bucket?	The GRI and water reporting	A3
5	Carbon connundrums	The GRI and greenhouse reporting	A4
6	Human rights and wrongs	The GRI and human rights reporting	A5
7	Does 2+2 = 5? Or 3?	Integrated reporting	A6
		Recess - private study	
		Recess - private study	
8	What size shoes do you have?	Eco-footprint	A7
9	Is Kyoto loco? And did Paris miss?	National greenhouse reporting	A8
10	How to save the world?	Energy efficiency	A9
11	Australia - weird or wonderful water accounting?	National water reporting	A10
12	The NPI - a darling or dysfunctional database?	Pollutant reporting	A11

13	What a great course that was!	Revision	A12
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## Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central\)](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central). 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](#)
- [Grade Appeal Policy](#)
- [Complaint Management Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#) (**Note:** *The Special Consideration Policy is effective from 4 December 2017 and replaces the Disruption to Studies Policy.*)

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

If you would like to see all the policies relevant to Learning and Teaching visit [Policy Central \(https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central\)](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/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/study/getting-started/student-conduct>

## Results

Results shown in *iLearn*, 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](https://ask.mq.edu.au).

## 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://www.mq.edu.au/about\\_us/offices\\_and\\_units/information\\_technology/help/](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.

## 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
- Class Presentations
- 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
- Class Presentations
- 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

- Class Presentations
- 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
- Class Presentations
- 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. In addition new material regarding the Sustainable Development Goals has been added throughout the unit.

## Research and practice

ACCG 260 makes extensive use of contemporary research in sustainability accounting, including research by Associate Professor Hazelton, the Unit Convenor.